



This is a digital copy of a book that was preserved for generations on library shelves before it was carefully scanned by Google as part of a project to make the world's books discoverable online.

It has survived long enough for the copyright to expire and the book to enter the public domain. A public domain book is one that was never subject to copyright or whose legal copyright term has expired. Whether a book is in the public domain may vary country to country. Public domain books are our gateways to the past, representing a wealth of history, culture and knowledge that's often difficult to discover.

Marks, notations and other marginalia present in the original volume will appear in this file - a reminder of this book's long journey from the publisher to a library and finally to you.

### Usage guidelines

Google is proud to partner with libraries to digitize public domain materials and make them widely accessible. Public domain books belong to the public and we are merely their custodians. Nevertheless, this work is expensive, so in order to keep providing this resource, we have taken steps to prevent abuse by commercial parties, including placing technical restrictions on automated querying.

We also ask that you:

- + *Make non-commercial use of the files* We designed Google Book Search for use by individuals, and we request that you use these files for personal, non-commercial purposes.
- + *Refrain from automated querying* Do not send automated queries of any sort to Google's system: If you are conducting research on machine translation, optical character recognition or other areas where access to a large amount of text is helpful, please contact us. We encourage the use of public domain materials for these purposes and may be able to help.
- + *Maintain attribution* The Google "watermark" you see on each file is essential for informing people about this project and helping them find additional materials through Google Book Search. Please do not remove it.
- + *Keep it legal* Whatever your use, remember that you are responsible for ensuring that what you are doing is legal. Do not assume that just because we believe a book is in the public domain for users in the United States, that the work is also in the public domain for users in other countries. Whether a book is still in copyright varies from country to country, and we can't offer guidance on whether any specific use of any specific book is allowed. Please do not assume that a book's appearance in Google Book Search means it can be used in any manner anywhere in the world. Copyright infringement liability can be quite severe.

### About Google Book Search

Google's mission is to organize the world's information and to make it universally accessible and useful. Google Book Search helps readers discover the world's books while helping authors and publishers reach new audiences. You can search through the full text of this book on the web at <http://books.google.com/>

LIBRARY OF

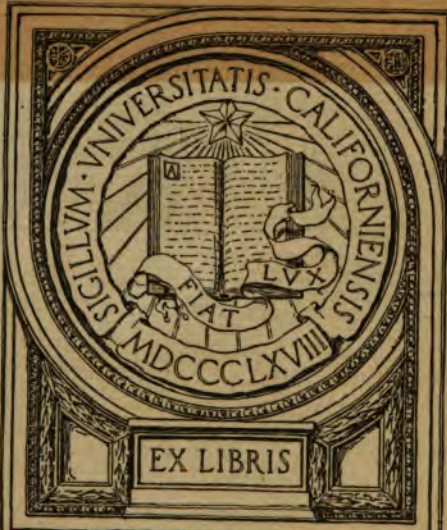
**ALLEN KNIGHT**

CERTIFIED PUBLIC ACCOUNTANT

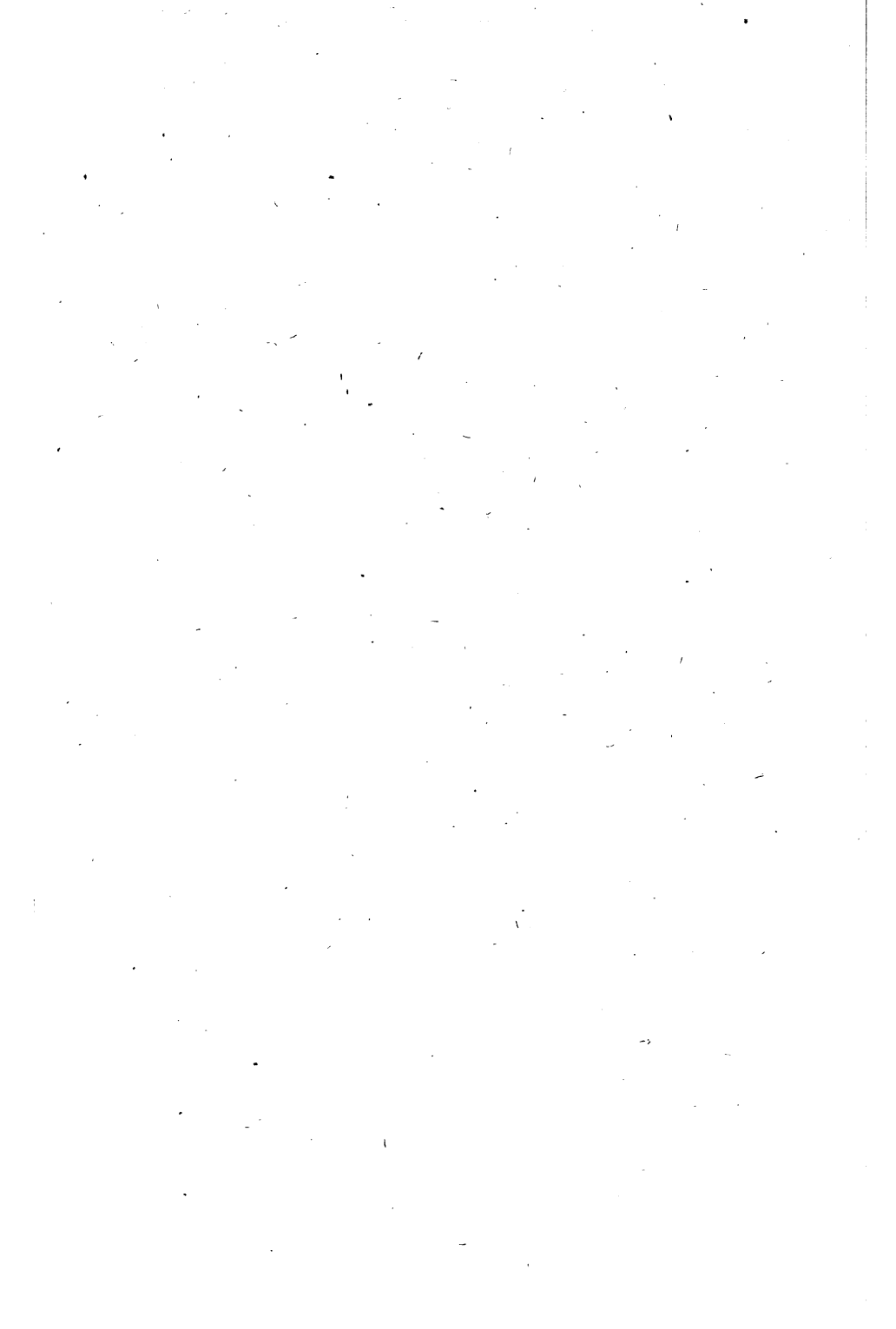
502 CALIFORNIA STREET

SAN FRANCISCO, CALIFORNIA

GIFT OF  
*Allen Knight*



EX LIBRIS



FOURTH EDITION.

# HOTEL BOOK-KEEPING

(TABULAR SYSTEM),

WITH COMPLETE INSTRUCTIONS FOR OPENING AND KEEPING  
THE VISITORS' ACCOUNTS, STORE BOOKS, AND OTHER  
DEPARTMENTAL ACCOUNTS

AS ALSO THE

PREPARATION OF TRADING, PROFIT AND LOSS ACCOUNTS, AND  
BALANCE-SHEET OF AN HOTEL;

TOGETHER WITH

A FULL EXPLANATION OF THE DUTIES APPERTAINING TO AN  
HOTEL BOOK-KEEPER.

COPIOUS EXERCISES AND KEYS IN EXTENSO.

---

TO WHICH IS ADDED A CHAPTER ON THE  
DISSECTION OF DRAPERY ACCOUNTS,

BY

**G. E. STUART WHATLEY**

ACCOUNTANT (EXAM. INST. C.A.),

ONE OF THE LECTURERS TO THE MIDDLESEX COUNTY COUNCIL (TECHNICAL EDUCATION  
CLASSES), AUTHOR OF "THE ACCOUNTANTS' AND BOOK-KEEPERS' VADE MECUM,"  
"GENERAL BOOK-KEEPING," "JOINT-STOCK COMPANIES," &c., &c.

---

London :

SIMPKIN, MARSHALL, HAMILTON, KENT & Co., LTD.,  
4, STATIONERS' HALL COURT, E.C.

Bath :

E. S. GUNN, COMBEDOWN.

1905.

20000  
 HF5686  
 H75 W5

The following text books were used by Mr. E. S. Gunn, Principal and Founder of the Metropolitan School of Shorthand, and may be ordered through the Publishers, Messrs. Simpkin, Marshall, 4, Stationers' Hall Court, London, E. C.

		s.	d.
Whatley's Hotel Book-keeping	... ..	4	0
"    General    "	... ..	1	6
Business Training Manual	... ..	3	6

The routine followed in Offices, Counting Houses, &c.

Business Arithmetic	... ..	2	0
---------------------	--------	---	---

Sets of Manuscript Account Books to work out the exercises given in the Book-keeping Text Books named in above list. Per set of Account Books, 2s.

For the exercises contained in the four Text Books mentioned in the list keys are provided containing solutions to the questions put.

Any of the above can be had by return of post by writing E. S. Gunn, Combedown, Bath, England with P.O. Copies mailed post free.

*Gift of Alison Knight*

## PREFACE.

---

EVERY hotel may, and in all likelihood does, adopt different ways as regards the minor details of its system of accounts ; but it can be laid down as a hard and fast rule that where the Tabular System is in use, the *principle* set forth in these pages is the same in all.

A chapter has also been added which treats of the dissection of Drapers' Accounts, and this, it is hoped, will prove instructive to those desirous of taking a clerkship in any of the wholesale Drapery Houses.

The Tabular System of Book-keeping in principle is applicable to the Drapery Trade, and a study of the Hotel method will cause the students of Drapers' Book-keeping to appreciate this system, and will be of much assistance to one seeking an appointment as a dissecting clerk in any of the Drapery Houses.

Manuscript Hotel Account Books are supplied 2s. per set. Order through your bookseller. A key to the exercises is supplied with this Text Book Free. Please ask for it.

Manuals on ordinary Book-keeping and on Business training are likewise issued with keys, or bound separately if desired.

**The supplying of keys makes this series extremely helpful to the self-taught.**

The book-keeping text book will be found specially useful to students preparing for the Society of Arts examinations.

## ERRATA.

---

Before working any of the exercises the student should make the whole of the corrections below. He should write them in ink in the margin of the book.

PAGE 23 line 19 for "June 19," read "June 20."  
" " " 25 " "June 20," " "June 21."  
" " " 26 " "June 18," " "June 20."  
" " " 32 insert "and 21," after "June 20."  
" 28 " 32 " "Jan. 8," before "rooms 10 & 11."  
" 30 " 28 for "40," read "240."  
" " " 29 " "700," " "300."  
" " " 30 " "350," " "150."  
" " " 31 " "60," " "260"  
" " " 32 " "90," " "9"  
" 31 " 41 insert "Jan. 2," before "rooms 1 & 2."  
" 32 " 43 " "Jan. 5," " "Mr. & Mrs. Mason."  
" 33 " 28 delete.  
" 33 " 41 for "3 and 4" read "1 & 2."  
" 33 " 49 insert "13" before "W. Chamberlain."  
" 34 " 15 " "16" " "rooms 4 and 5"  
" 34 " 22 for "16" read "17."  
" 34 " 47 insert "21" before "rooms 1 & 2."



## **CHAPTER I.**

---

### **HOTEL ACCOUNTS.**

---

The Tabular system of Book-keeping is in a particular manner adapted for Hotel Book-keeping and every other business where results have to be arrived at or accounts have to be made out with the least possible delay; and where, consequently, the risk of error has to be reduced to as near the confines of impossibility as human ingenuity is capable of effecting.

The Tabular system not only lightens the labour of posting, but permits the income or expenditure of a business (either in the aggregate or in part) to be shown with far greater facility than can be done by the ordinary method of Book-keeping. The results of a day or any other fixed period are readily found without the necessity of an analysis; and the earnings or spendings of any particular department can be watched and regulated with the greatest ease. It is a system of continuous analysis and dissection, introducing at every turn an intermediate check on the accuracy of the entries made, so that before the final balancing the books can be proved, as it were, page by page, and, moreover, without involving any increase of clerical labour.

The principle of the system is the writing up of the daily transactions in a series of columns under suitable headings, the cross cast of which gives the total result of the day's business, the several columns at the same time affording full information as to what has been done in the various departments of the concern.

It is, of course, assumed that the student before entering upon the instruction herein contained, has mastered the general principles of Book-keeping <sup>(1)</sup>, at least in theory if not by actual practice.

There will be no necessity in these pages to go into the details of hotel management, but only to touch upon such portions of it as may be essential in order to give the student a thorough idea of what is required of an Hotel Book-keeper, and to fit him to undertake and carry out the duties appertaining to that post. <sup>(2)</sup>

It is well known that nearly every hotel has its own method of controlling the issue of stores and supplies to its customers, and of providing for their finding their way to the proper accounts. It will, therefore, be only necessary here to state the general principles which govern the distribution of supplies and the means by which they find their way to the Book-keeper, so as to be charged out to the respective accounts of visitors.

For this purpose the issuing departments may be divided into four:—The Office, the Kitchen, the Still-room, and the Cellar.

Hotel servants should be provided with a counterfoil Order Book, on which, when receiving an order, they should enter the visitor's number and particulars of the order, presenting the ticket to the proper department. When an order is executed, a similar ticket is issued by the department, and is handed in at the office by the employé charged with its delivery. From these tickets the clerk writes up his Rough Day Book in the manner to be afterwards explained. This method is known as the "Double Check System."

Breakfasts, Tea, Coffee, Sandwiches, Dessert, and Light Refreshments are obtained from the *Still-room*.

Luncheons, Dinners, Soups, Chops, Steaks, Made Dishes, etc., are obtained from the *Kitchen*.

---

<sup>(1)</sup> If the reader is without the knowledge of Elementary Book-keeping he is advised to study the Author's "General Book-keeping."

<sup>(2)</sup> The reader will derive much benefit from the perusal of that excellent little work on "Hotel Management" published by Newton & Eskell.

Wines, Bottled Beers, etc., come from the *Cellar*.

Particulars as to apartments, petty expenses paid out on behalf of visitors, such as Cab Fares, Postages, Carriage of Parcels, and the like, are all obtained from the *Office*.

If the hotel has its own stables, all hiring of Carriages, Horses, &c., would reach the Book-keeper as from the other departments, that is, by ticket handed in by the coachman or groom when the order is completed. If, however, the hotel possesses no stable, but has a contract with a Livery-keeper, the information would then come direct from the *Office*.

Cigars, Minerals, Wines and Spirits, by the glass, are all booked at the *Office*, or *Hotel Bar*. The method of entering these is shown in Form R.

Visitors' Laundry Bills would come from the *Linen Room*.

Where an hotel has a restaurant or table d'hôte, the head of this department provides the office with all particulars to be charged to the accounts of visitors. (See Form R.)

From what has been said, it will be seen that the *Hotel Office* is, as it should be, the centre to which all items chargeable to customers converge, and that there they are posted to the account of each visitor in such a way that his hotel bill may be made out at the moment it is demanded.

How this is performed it is now our intention to describe.

Mention was made above of the *Rough Day Book* into which are collected all the day's items of a visitor's account. This book forms the *posting medium* for the *Visitors' Ledger*.

The ruling for an opening is shown in Form A, together with the transactions of January 1st as appearing in Exercise I., so that the method of writing up may be seen.

The particulars as to apartments are derived from the *Visitors' Book* (Form B), in which is recorded, upon the arrival of guests, their names, the number or numbers of the rooms allotted to them, and other necessary particulars; whether boarders, or on special terms as to tariff, &c. all other information for posting the *Rough*

Book is derived from the tickets from the various departments <sup>(1)</sup> handed in by the hotel servants and from the Petty Cash Book, or other book recording out-of-pocket expenses on behalf of visitors.

At the end of the day, or the first thing next morning, the Visitors' Ledger should be posted up from the Rough Book.

The *Visitors' Ledger* is shown in Form C, with the transactions posted from the Rough Book for January 1st.

The Visitors' Ledger provides an opening for a day, the columns being headed with the numbers of the rooms, space being left for the names of visitors, if required. In some large hotels, where the scale of charges for apartments varies according to the floors or situation of the room, it is found more convenient to have separate Visitors' Ledgers, according to the rate of charge.

The totals of the respective debits of columns Nos. 2-18 inclusive should agree with the totals of the respective credits of the same—*i.e.*, the credit items of allowances, cash received, and balance carried forward should agree with the amount of the debit items of each column. It is to be noticed that the total amount of each *Debit column*, if there be no allowance nor cash received, is entered on the line marked "Carried forward" under the *Credits*, and is brought forward to the head of the debit columns of the next day, consequently the final total of each visitor's account agrees with his account rendered. (See Form G.)

The daily total of the debits as per column 20 (*i.e.*, the total of the cross casts of columns 2-18) should agree with the daily totals of the Credits, in the same manner as the respective columns 2-18, thus proving by the cross casts the correctness of the work. Column 22 represents the amount brought forward from column 21 of the previous day. *It is to be noted that NO TOTAL of column 21 or 22 is carried forward.* Column 22 gives at the end of the month the amount to be carried to the respective impersonal accounts in the

---

(1) These should always be checked with the counterfoils kept in the different departments, as well as the Waiters' and Chambermaids' Order Books. This helps greatly to prevent errors or omissions. These Order Books should be in alternate sets, so as to allow one set being left in the office for the purpose of being checked and agreed while the other is in use.

General Ledger under the headings of (a) Provisions, (b) Apartments, (c) Cellar, (d) Billiards, (e) Stables, (f) Laundry, (g) Visitors' Extras. The items forming these accounts are distinguished in Form C<sup>1</sup> by the alphabetical letters given above.

The transfer to the impersonal accounts in the General Ledger is effected through the Journal, the entries for which are shown in Form F.

The correctness of column 22 can be proved by adding the totals of Nos. 20 and 21 together, and deducting from the summation the amount brought forward at head of column 20.

It is customary, when visitors are staying any length of time, to render the hotel bill *weekly* (say, every Monday morning), and to stipulate for a similar settlement. What it is desired for the student to understand here is that the hotel accounts are usually rendered to the visitors on fixed days, and are only made out contrary to this upon the occasion of a visitor's departure. Thus, if a visitor arrived in the middle of a period between the rendering of one account and before the other was due, his account would be rendered on the usual day, showing his account for only half the period. To make it still more plain—if a visitor arrived on Thursday, and the accounts were usually rendered on Monday morning, his first account would only be for Thursday, Friday, Saturday, and Sunday, instead of waiting until he had been a week before rendering his account. Such a practice with staying visitors would only lead to confusion, whereas by having a stated period for making out the hotel bills matters are kept well in hand, and the payments by the visitors are easily regulated and collected.

The page of Visitors' Ledger (Form C<sup>2</sup>) is given for the end of the month, so as to illustrate the posting of column 22; but it also represents the individual accounts as appearing on the Monday, the day accounts are rendered and payments made.

An example of an hotel bill is given (Form G) to show how same is made out, how it agrees with the Visitors' Ledger, and to afford some idea with what celerity a bill may be prepared and the total verified.

Form D is another style of Rough Day-Book which will be found useful where it is the custom to post items at the time they are given out. Visitors often have articles of the same description supplied at different times of the day. This would be the case as regards minerals, wines, spirits, cigars, postage, carriage hire, &c. The form here referred to allows such to be separately shown, and identifies the time they were issued—as coming in between lunch and dinner, or after the latter, or as the case may be, and is, therefore, useful for reference in case of dispute. A summary is made at end of day for posting into the Visitors' Ledger.

Another form of Visitors' Ledger (Forms E, 1 and 2), shows the same entries as Forms C<sup>1</sup>, and C<sup>2</sup>. It will be noted that the Visitors' Accounts are given on the horizontal lines instead of being vertical, and that the monthly total of the Impersonal Accounts appear at the foot of the page.

The total of "Allowances" columns is brought forward the same as columns 1-20, and posted to "Discount Account" at end of the month.

The total of columns 21 and 22, as shown in the line marked "Day's total," should agree with the totals of columns 23, 24, and 25, thus proving the correctness of the day's work.

To prove the correctness of the work at the end of the month, the total of the column marked "Visitors' Accounts" in the Cash Book added to the total of columns 23 and 24 should agree with the grand total of column 21, which shows the total transactions for the month.

The Hotel Cash Book can either be in the ordinary form or the tabular. The latter is to be recommended in a large hotel, especially where the billiard-room, stable, restaurant, or hotel bar are requisitioned by non-residents, and it is, moreover, desirable to keep the takings of the same separate from those of the general hotel receipts. In a small hotel the former Cash Book will be found sufficient. No payments should be made except by cheque, and all cash receipts should be daily paid into the bank.

The cash received for visitors' accounts should be posted into the Cash Book at the end of every day from the Visitors' Ledger. The clerk should take particular care to at once enter the payment of an hotel bill to the credit of the visitor's account; but what, perhaps, is more preferable is to keep a "Rough Counter Cash Book," and to record in it all the cash taken during the day, and from it to post up the Visitors' Ledger and the General Cash Book.

Specimens are given (Forms H and I) of the two Cash Books mentioned above, H being the ordinary form, while I is the tabular. They are both written up from Exercise I.

In Form I the totals of columns 4-9 and 14-19 are posted, weekly or monthly, to their respective accounts in the General Ledger. The total column on the debit side represents the payments into bank, while the total column on the credit side shows the cheques drawn, and should agree with the Bank Pass Book in this respect.

The Cash Book should, at least once a month, be balanced, checked and agreed with Bank Pass Book, and, where necessary, a reconciliation <sup>(1)</sup> made between the two.

For the purpose of recording disbursements of small sums (say, under £2), a Petty Cash Book should be used similar to that shown by Form J. Other columns may be added, or substituted for some of those given, as the discretion of the management may deem needful. The column headed "Visitors' Accounts" should be posted up daily through the Rough Book to the respective items in the Visitors' Ledger. The other columns only require posting monthly to their respective accounts in the General Ledger.

The next subject which calls for attention is that of Stores and Supplies.

It may be that in a small establishment the Book-keeper having charge of the Visitors' Ledger will be called upon to keep accounts relating to Stores and Supplies; but in a large hotel this duty would devolve upon the Head Book-keeper or other responsible clerk.

---

<sup>(1)</sup> See "Reconciliation Account" in the Author's "General Book-keeping," pages 36 and 40.

Though this treatise is intended to instruct the would-be Hotel Book-keeper in his duties, it may, at the same time, be consulted by the manager or proprietor. On these grounds it has been thought advisable to deal with the subject of Stores as fully as possible, and thereby provide the means of checking extravagance and waste in the consumption of supplies, as also of preventing misappropriations of stock.

The purchasing and the receipt of stores command our first attention.

A written order should in every case be given for the supply of articles of every description. This should be signed by the Manager or other responsible person, and should be in duplicate form, the one being despatched to the tradesman who supplies the goods, while the counterfoil is retained by the Manager. The invoice sent in with the goods should be checked and compared with this duplicate before being entered in the *Invoice or Bought Book*.

This latter book is ruled similar to form K. The items are carried to the credit of the respective personal accounts, while the total of each column is debited to an account in the General Ledger.

The column headed "Provisions" may be subdivided if desired, into "Baker," "Butcher," "Greengrocer," "Grocer," "Dairyman," "Poulterer," "Fishmonger," &c. These tradesmen usually send, when executing an order, a ticket giving the weight or number of the articles supplied, but the value, however, is entered in a Pass Book which is made up and sent in weekly or monthly as required. This should be checked with the weight tickets sent with the goods as well as with the counterfoils in the Order Book, in order to prevent waste or the rendering of false accounts.

The stores for the kitchen are under the charge of the Kitchen Clerk, who keeps a "Supplies Inward Book" in tabular form, something after the style shown in form L. In this all goods received are entered, the weight or number alone being given.

All articles should be weighed and checked to see that they agree with the delivery tickets.



A similar book to that above mentioned is kept to record all articles supplied out of stock.

Books of the same pattern are kept by the Cellarman, Stable Foreman, and Storekeeper.

By this means a complete check, with very little increase of trouble, is kept upon the distribution of supplies, by comparing the monthly totals of the "Supplies Inward Books" with those of the articles given out as shown by the "Stores Issued Books" (Forms M and N), taking, of course, into consideration the quantities on hand. A further check is provided by taking the supplies issued during one month against those issued during another, and comparing same with the number of visitors as shown by the Bedroom Book for the respective months under consideration.

In the specimens of books given in forms M and N, certain modifications can be made as the particular requirements of the establishment may call for, or as the management may decide.

The Stores Issued Book (Form N) shows the amount of stock in hand at commencement of month, the total of new stock added during the month, the total consumed in the month, and the stock remaining at the end of the month, the totals of columns 4 and 8 proving the correctness of the extensions. This form, it will be seen, combines both the stores received and the stores issued.

We have now shown how the stores *received* and *issued* are recorded in the necessary books. We will now proceed to explain how a *monthly return* may be made of the trading, giving the approximate profit for the period, and also, affording a comparison with the preceding month of the current year, and with the corresponding month of the year last past.

These monthly returns will be found of use in verifying the profit, as shown at the customary period of taking the balance; and they will, moreover, go some way towards checking waste or dishonesty.

For the preparation of these monthly returns, a book will be required, which may appropriately be entitled "The Monthly Abstract Book" (Form O). It should be in tabular form.

The amounts in columns 3-8 are usually taken from the Tradesmen's Pass Books, from the fact that the goods, being chiefly perishable, are considered consumed as soon as received. The only exception to this might be groceries and flour, if purchased in any quantity, when naturally there might be a large amount of stock on hand at the end of the month, and in which case the amounts should be taken from the "Stores Issued Book."

Column 9 is for sundry perishable provisions bought in small quantities through Petty Cash, the demand for same being limited.

Columns 10-14 are for goods supplied out of stock during the month, the amounts being taken out of the "Stores Issued Books" of cellar, general store, laundry (if separate), &c.

The amounts for columns 15-17 are derived from the Cash Book or from the Invoice Book, or, in the case of wages, from the Wages Book.

In columns 18-21 the amounts are estimated so as to equally and approximately charge each month with its proportion of the year's expenditure under the heads there named. This could be arrived at by comparing one year's expenditure with another, so as to obtain a fair average.

The amount in column 22 is derived from the Petty Cash Book.

In column 1 the number of visitors during the month is shown, so as to compare the expenditure of one month with that of another, on the basis of the number of persons supplied. This will be useful in enabling the management to keep the expenses within proper limits, and to control the too lavish use of stores.

The example given here of the manner of writing up the monthly abstract has no relation to the exercises, but is merely a *bro forma* and a simple illustration of the utility of such a book.

From the monthly Abstract Book and the Visitors' Ledger (or from the Journal, see Form G), the monthly statement of the trading is drawn up. For specimens, see Forms P and Q.

The first of the two forms given is taken from one appearing in the treatise on "Hotel Management" <sup>(1)</sup> mentioned on page 2.

In both forms the separate items have been placed against each other, thus permitting it easily to be seen what gain or loss has been made in any particular quarter. This has the advantage of showing, if there unfortunately happens to be a loss, in what particular department it occurred, and thereby enabling the management to rectify same by curtailing expenses in that direction.

Form Q has this advantage over form P, inasmuch as it shows the approximate profit and loss for the period from the last balance sheet up to the present time, and, therefore, is useful for the sake of comparison with previous years, as well as giving a fair idea of the business done for the current period.

No mention of stables nor of carriage hire has been made in the foregoing illustrations; but where a posting business is attached to an hotel, it is treated the same as any other department—*i.e.*, the expenditure is taken from the Stores Issued Book, any other expenses being included in trade expenses, or carried to a separate "Stables Expenses Account," the amount charged against each month being estimated in a similar manner to the charges for rent, fuel, &c., as mentioned on page 10.

Sometimes a contract is made with a livery keeper to supply carriages, horses, &c.; in that case his account would appear as part of the monthly expenditure in due course.

Form R, mentioned above (page 3), is a form recommended for the purpose of recording all amounts chargeable to visitors who make use of such departments of an hotel as are open to the general public. One of such would be the Restaurant. The items are entered under the number of the visitors' rooms, and are obtained from the Bill supplied by the waiter, which should be

---

<sup>(1)</sup> As before remarked, this book should most certainly be read in connection with this work. It is recommended because of its full and concise description of hotel routine, and it will do much to aid the student in understanding the method of hotel accounts, as set forth in these pages, by the clear view it gives him of hotel management; and, moreover, it will enable him to see how the compiling of the accounts follow therefrom.

signed by the customer. These books should be in two sets, to be used on alternate days, so as to permit of their being left at the Office for the purpose of writing up the accounts.

Form S is another form of Visitors' Day Book, ruled for a week, and providing a separate account for each room. This form is adopted by some of the London Hotels, as well as many of the Commercial Hotels in the Provinces. It has this advantage, that each page can be printed in duplicate and perforated, the right-hand portion forming the Customer's Account. Some managers add a form of receipt.

This method permits the Hotel Clerk to make out the bill and post the Day Book simultaneously.

The account is posted from the checks and other sources of information direct. In the event of a visitor leaving before the checks have all come in, the clerk obtains the required particulars from the waiters, chambermaids, or others. This account is verified at the end of the day, by which time all checks should have reached the Office. In some hotels it is the custom, in the case of an error or an omission, to insist upon the clerk and waiter, or other *employé* responsible, making good the deficiency between them.

It is customary in large restaurants, similar to the *Café Royale*, where the visitors are numerous, and where it would be impossible without great expense to book all orders separately, to adopt a method of checks representing cash which the waiters pay in for the articles they receive. By this means the booking of stock consumed is made a simple matter. The clerk is provided with sheets ruled in tabular form, the columns being headed as desired. They would be the following, admitting, of course, of such further subdivisions as the requirements of the business may call for:—Provisions, Ales and Stout, Wines, Spirits and Liqueurs, Cigars and Cigarettes, Sundries. On the left-hand margin, the numbers by which the individual waiters are known are printed. The checks are usually bone discs of different colours, a colour representing one of the above divisions. These discs bear on one side a money value—usually

1s., 6d., 3d. and 1d., the other side having a number. The waiters pay for all articles supplied by means of these checks. The clerk at the end of the day sorts out the checks, arranging them according to their different colours, and calculates their value. This he enters at the foot of the sheet, each under its proper heading; he then subdivides each colour into the different numbers and calculates the value; this he enters in the proper column opposite the number to which it belongs. If he has done his work correctly the cast of each column should be the amount he first entered at its foot. The cross cast gives the amount due by the waiters individually. If the receipts are heavy this work can be done twice or thrice during the day at certain fixed hours. Each waiter should be provided with a book to make out the customers' bills and to note his takings (see Form T). This provides a further check upon the correctness of the work, and gives the waiter an opportunity of satisfying himself of the correctness of the amount he has to pay over. In some restaurants, instead of the waiters receiving the amounts of their own bills, the customer takes his account and pays same to a cashier. The plan above-mentioned is adopted as regards the waiter giving in a check for articles supplied to him, the clerk at the end of the day making out his account in the manner first mentioned, while the cashier makes out a separate list of moneys received, crediting same to the individual waiters as shown by the accounts handed in; consequently, the result obtained by the one should agree with that of the other, this providing an almost certain prevention against collusion.

The student should now proceed to work out the exercises, particular attention being taken to carry the amounts into their proper columns, and special care being exercised to acquire correctness and quickness in casting and neatness in the style of work. It will then be found that the tabular method is a most simple and thoroughly reliable one. The Visitors' Ledger, the most important book, every day *balances itself*, it not being possible to get any one day's trading right unless the preceding day's results have been cast and divided correctly.

A student will more thoroughly comprehend the method of keeping

hotel accounts as set forth in the foregoing pages, and will the more rapidly acquire the necessary skill to work out same, if he will seek the assistance of a practical teacher. One may readily instruct himself from these pages, but a few verbal hints will be of great assistance, and will often save hours of thought and labour.

## CHAPTER II.

---

### DRAPERY ACCOUNTS.

---

These accounts differ little, if any, from those of an ordinary trader, and in these pages there is no intention of discussing the method of keeping them. The only object is to give some information upon the subject of dissection, as practised in the wholesale drapery houses. The foregoing pages on the Tabular System of Accounts as applied to Hotel Book-keeping will furnish an illustration of their practicability and utility, and also serve as an introduction, especially as regards the Stores Books, to the method of writing them up.

In the wholesale drapery houses there are numerous departments, divided in accordance with the different variety of materials and goods dealt in. It follows then that their customers, principally shippers and retail traders, are supplied with parcels of goods collected from these various departments, the items being contained in one invoice.

To have a perfect record of all sales and to keep all the receipts and earnings of the several departments distinct, it is essential that these invoices should be dissected and the amounts carried to the proper accounts of the different sections. It is also obvious, in order to prevent an accumulation of work which would lead to much loss of time, if not greater expense, by the employment of extra clerical assistance, that this process of dissection should be

done daily, *i.e.* the invoices of the day's sales should be analysed the same day. This can only be efficiently done by having the Sale Books kept in tabular form.

Nearly every house has its own special method of collecting the details for the invoices from the different departments. They are after all but the modification of a general principle.

To give a simple illustration of the working of the method, we will take a retail house, where a similar plan is adopted. In the example given, the sales are taken as for ready money.

It is usual to supply each counter assistant with an invoice form book, provided with carbonised paper for the purpose of taking a duplicate copy. Each of these books has a distinguishing mark so that the salesman may be identified. In the example we will take the letters of the alphabet for this purpose. When effecting a sale, the assistant makes out an invoice, which is checked and signed by the shopwalker or another assistant; it is then detached from the book and taken to the cashier, who receipts it, and returns it with the change (if any), to be handed to the customer. A duplicate has been taken at the same time by the assistant and is retained in his or her book. These books are in two sets for alternate days, so that at the end of the day, when the assistants give up their books, they receive in exchange the one used the previous day. This permits the books to be made up daily without interference with the regular routine. Each assistant should every day make a summary of his invoices giving the total of his sales. The cash takings for the day are counted and recorded, and the next morning the cashier, or in a large establishment another clerk, takes these invoice books, checks the summaries, and then proceeds to analyse them and agree them with the day's takings.

A general form of a Drapery Sales Book is Form I. The headings may be more numerous, and often are, than appear in the specimen, which is only intended to give an idea of what is required.

In Column 3, the total of the day's sales is entered from the summary prepared by each salesman, and on being cast should agree with the total of the cash receipts for the same day. If not,



an error has been made in the summaries, or wrong change has been given, which latter should never happen with a careful cashier. No. 3 being found correct, the clerk then takes the invoices and dissects them into their various departments. Form II. is a copy of the duplicate Invoice of Salesman A, the dissection of which is shown in italics. Having treated each invoice in this manner, he makes a total summary of each department roughly on a slip of paper, and carries the result to A's summary (see Form III.; and upon finding it to agree with the total of the Invoices, transfers it to the Sales Book, as shown in Form I. The cross cast of columns 4-10 should agree with the total of column 3, thus proving the correctness of the analysis.

Column 2 is set aside for Commissions, it being customary in some houses to allow the salesman a small commission on certain goods, especially old stock, as an inducement to them to clear same. This commission is shown on Invoice and Summary; those goods on which it is allowed being marked in the former by a cross (or asterisk).

In some retail houses the invoices are made out in triplicate—one is handed to customer receipted, another is retained by the cashier, and the third is left in the invoice book of the salesman. The cashier puts the total of each salesman's invoice in the *Cash Sales Book* (see Form IV.), which is in tabular form, a column being provided for each salesman. The day's total is carried to the *Cash Book*. The sales of each shopman are classified in a *dissecting book* (as shown in the case of Salesman A, in Form I.), the total of which should agree *with the total of the Cash Sales Book*.

In Retail Drapery Establishments the Invoices of Purchasers would also be analysed in the same manner as the Hotel Stores are (see Form K).

We will now return to the Wholesale House. Here it is usual to have an order department, where all orders by post are received and requisitions sent out to the different departments for the execution of same. Here also are received all particulars from customers calling to purchase as to the different departments with which they

have lodged orders, as also full instructions as to despatch and destination of goods. The plan most often adopted is for each department to give a provisional invoice to each customer of the quantity and price of the goods to be supplied, with instructions to leave same at the Order Department. The order clerk then takes these, with full instructions as to address and their conveyance by rail or otherwise. A copy of this is sent to the Packing Room, where the packers collect the goods sent down from the different departments and despatch them. In the meantime the invoice clerks have received similar instructions from the Order Department, and they proceed to check these orders with the vouchers sent down from the different department as each executes its respective orders. If all is found correct the Invoice is made out and passed on to the dissecting clerk, who enters the particulars in the Sales Book. It is usual to have three separate Sale Books—Town, Country, and Shipping. Town and Country are similar; a slight difference, however, is made in the *Shipping Sales Book* (*vide* Forms V. and VI.)

The cross casts of columns 6-12 should agree with the total column 5 in Country Sales Book, and columns 13-19 with column 12 in Shipping.

The monthly totals of the different Sales Books should be checked with those kept by the Managers of the different departments.

Form VII. is a form for a dissecting Sales Book. Column 5 gives the total of the Invoice; column 7 is for goods sold on credit carried to a Ledger Account; column 8 is for Cash Sales. The totals of 7 and 8 should together agree with the total of column 6; the same would be the case with columns 9, 10, 11 and 12.

This outline will, it is conceived, be sufficient to instruct the student in the duties of a Dissecting Clerk in the Drapery trade, the essentials for which are *rapid and neat writing, correctness and dispatch* in the performance of duties.

No better practice to accomplish these requirements can be than

---

to take long sums of compound addition and cast same both horizontally and vertically until they can be done with rapidity and correctness, especially the latter; also to take lessons in mental arithmetic so as to calculate mentally and almost spontaneously the prices of articles sold at the yard or piece and in which fractions are of constant occurrence.

## EXERCISES IN HOTEL BOOK-KEEPING.

## EXERCISE I.

## THE "ROYAL HOTEL," LONDON.

On the 1st January, James Williamson, Hotel Proprietor, has a Balance-sheet prepared, and finds the position of his affairs is as follows:—

	£	s.	d.
Provisions .. .. .	456	5	7
Wines and Spirits .. .. .	500	14	0
Furniture and Fixtures .. .. .	475	0	0
Cutlery, Glass, &c. .. .. .	126	7	6
Premises .. .. .	1,500	0	0
Cash at Bank .. .. .	941	6	6
Cash at Office .. .. .	35	0	0
Capital .. .. .	4,034	13	7

The following is a record of one month's business:—

January 1st to 31st. T. Smith, Room No. 1.—Bed 5/-, Breakfast 2/-, Bath 1/-, Lunch 2/6, Dinner 4/-, Attendance 1/-, per diem.

January 1st to 14th. P. Jameson, Room No. 2.—Bed 5/-, Breakfast 2/6, Lunch 1/9, Dinner 4/-, Wines 2/6, Attendance 1/-, per diem.

January 7th to 21st. P. Jones and Family, Room No. 3.—Beds 10/-, Breakfasts 4/-, Lunch 5/-, Dinners 14/-, Baths 3/-, Attendance 3/-, per diem.

January 1st to 21st. P. Ransom, Room No. 4.—Bed 5/-, Breakfast 2/6, Bath 1/6, Lunch 2/-, Wines 3/6, Dinner 4/6, Attendance 1/-, per diem.

January 1st. O. Jones, Room No. 5.—Bed 3/-, Breakfast 2/6, Lunch 2/6, Wine 1/6, Attendance 1/-. Paid bill and left same day.

January 14th to 21st. Thompson and Son, Room No. 5.—Beds 5/-, Breakfasts 3/6, Baths 2/6, Lunch 3/-, Wines 5/-, Dinners 10/-, Attendance 2/-, per diem.

January 17th to 31st. Jamieson and Son, Room No. 6.—Beds 5/-, Breakfasts 3/-, Baths 2/6, Lunch 3/-, Wines 2/6, Dinners 10/-, Attendance 2/-, per diem.

January 18th to 31st. Brown Brothers, Room No. 7.—Beds 4/6, Breakfasts 3/-, Baths 2/6, Lunch 3/-, Wines 3/-, Dinners 10/-, Attendance 2/-, per diem.

January 14th to 21st. J. Wright, Room No. 8.—Bed 4/-, Breakfasts 3/-, Bath 2/-, Lunch 2/-, Dinners 9/6. Separate Room 7/6, Attendance 1/-, per diem.

January 18th to 31st. T. Black, Room No. 9.—Beds 4/6, Breakfasts 3/-, Bath 2/-, Lunch 2/6, Dinner 9/6. Separate Room 7/6, Attendance 1/-, per diem.

January 21st to 31st. T. Bannerman, Room No. 10.—Bed 4/-, Breakfasts 3/-, Bath 1/6, Lunch 2/-, Dinner 1/6, Attendance 1/-, per diem.

January 17th to 31st. T. Wheelright, Room No. 11.—Bed 3/6, Breakfast 2/6, Bath 1/-, Lunch 1/6, Dinner 4/-, Attendance 1/-, per diem.

January 14th to 31st. T. B. Cameron, Room No. 12.—Bed 3/6, Breakfasts 2/6, Bath 1/-, Lunch 1/6, Dinner 4/-, Attendance 1/-, per diem.

January 24th to 31st. J. Benson —Bed 3/6, Breakfasts 2/6, Bath 1/-, Lunch 1/6, Dinner 4/6, Attendance 1/-, per diem.

The above amounts were duly received weekly.

		£	s.	d.
Jan. 7	Paid Wages by cheque drawn	25	10	0
" 14	" " " " " "	25	10	0
" 14	" to Thompson Bros. "	25	0	0
" 14	J. Williamson drew from Bank for own use	50	0	0
" 17	" " " " " "	50	0	0
" 21	Paid Wages by cheque drawn	25	0	0
" 30	" Oetzmann	25	0	0
" 30	" Waters & Co.	30	10	0
" 31	" Salaries and Wages by cheque drawn	35	0	0
	Provisions were bought during the month from—			
" 4	J. White & Sons	25	12	7
" 6	Thompson Bros.	45	4	6
" 18	Jones & Ball	175	3	5
" 18	Booth Bros. Coal	20	0	0
	Wines, Spirits &c. bought during the month—			
" 5	Paul, Dombey, & Co. Wines.	24	9	6
" 20	Jackson & Sullivan. Beer.	42	0	0
" 17	Waters & Co. Wines and Spirits.	172	3	0
	Bought during the month from Messrs. Oetzmann & Co.—			
" 12	Furniture and Fittings	45	0	0
" 24	Cutlery, Glass, &c.	27	14	6
" 31	Sundry Outstandings accrued to date, Rent and Rates,	30	6	8
" 31	Jones & Son Repairs	18	4	2
	Credit Capital and charge Drawings with Interest @ 5% per annum.			
	The Stock on hand on January 31st, was—			
	Provisions	600	0	0
	Wines and Spirits	700	0	0
	Petty Cash Expenses for month—			
	Paid out for Visitors	1	6	0
	Provisions		14	0
	Wages		19	0
	Repairs	1	2	6
	Stationery	2	0	6
	General Expenses	1	2	0
	Postages and Telegrams	1	2	5
	Newspapers	1	6	0

## EXERCISE II.

The "Grand Hotel," Hastings, is purchased by the "London and Provincial Hotels Syndicate" as a going concern from the Proprietor, Charles Seber, taking over all property for £10,000;  $\frac{2}{3}$ ths being in cash and  $\frac{1}{3}$ th remaining on mortgage at 5 per cent.

The Capital Account of the Syndicate previous to the purchase of the Hotel stood at £15,000. The Cash in Bank £15,000.

The property of the "Grand" was as follows:—

the property of the "Grand" was as follows:—

	£	s.	d.
Provisions .. .. .	256	4	8
Wines, Spirits and Cigars .. .. .	790	8	0
Ales and Stout .. .. .	10	0	0
Furniture and Fixtures.. .. .	1000	0	0
Cutlery and Glass .. .. .	325	7	4
Plate .. .. .	260	0	0
Culinary Utensils .. .. .	240	0	0
Premises .. .. .	3800	0	0
Goodwill .. .. .	3318	0	0
	<u>£10,000</u>	0	0

The following transactions took place during the month of June, 1892:—

- June 1st. Paid C. Seeber, on account of purchase .. .. £6000 0 0
- June 2nd. Sir J. Brassey and family arrived before lunch. Room 5 and suite. Departing on the 9th.—Charges per day for Beds 15/-, Breakfast 6/-, Lunch 5/-, Dinner 12/-, Wines 6/-, Servants' Board 8/-, attendance 1/6.
- June 3rd. Col. Anderson arrived midday.—Bed-room, No. 6, 7/6 per day, Lunch 3/6, Whiskey 1/-, Dinner 7/6, Wine 6/-, Attendance 1/- per day.
- June 3rd. William Brown and family arrived 5 p.m.—Bed-rooms No. 8, 7 and Sitting-room No. 12, £1 1/- per day, Dinners 17/6, Wine 6/-, Champagne 10/-, Coffee 3/-, Whiskey 5/-, Attendance 2/- per day.
- June 4th. Col. Anderson.—Breakfast 3/6, Cigars 5/-, Lunch 5/-, Brandy 1/-, Carriage 10/-, Attendance 1/-.
- June 4th. William Brown.—Breakfast 10/-, Dinner 25/-, Coffee 3/-, Brandy 5/6, Soda 2/-, Attendance 2/-.
- June 5th. Col. Anderson.—Breakfast 5/-, Cigars 5/-, Carriage to Station 3/-, Attendance 1/- Paid account and left.
- June 5th. William Brown.—Breakfast 10/-, Lunch 15/-, Ale 1/6, Sherry 2/-, Attendance 1/- Paid account and left.
- June 4th. J. White supplied Glass, as per invoice .. .. £30 0 0
- June 6th. Sir J. Brassey had extras. Dinner for 4 visitors £2, Clarets 14/-, Champagne £3, Hock and Chablis (four of each), 25/-, Liqueurs 6/-, Cigars 10/-, Coffee 3/-, Attendance 8/-, Billiards 10/-.
- June 6th and 7th. Mrs. De Vere arrived in evening. Room 4. Supper 1/6, Ale 0/6, Bed 5/-, Breakfast 3/-, Lunch 2/-, Dinner 4/-, Claret 2/6, Attendance 1/-, Carriage to Station 3/6. Account paid.
- June 7th. Paid wages .. .. £40 0 0
- June 7th. Received from Dombey & Son, Wines, as per Invoice 80 0 0
- June 8th and 9th. Sir G. Bowyer & Son arrived in evening. Room 8 and 9. Supper 4/-, Brandy 0/6, Whiskey 1/-, Billiards 3/-, Bed 10/-, Breakfast 5/-, Lunch 2/6, Claret 2/-, Cigars 1/6, Attendance 2/- Account paid.
- June 9th. Sir J. Brassey paid bill and departed after Dinner. Allowance off Wine 10/-, Carriage 4/-.
- June 10th. Rev. Bee-Wright arrived by early morning train. Room 5. Breakfast 2/6, Lunch 3/6, Minerals 1/-, Dinner 4/6, Coffee 0/6, Attendance 1/-, Room 3/- per day.
- June 10th. Provisions from Carter & Co., Meat .. .. £30 0 0
- June 10th. The Sussex Bread Company's Account to date .. 18 0 0
- June 11th. Paid Dombey & Son their Account, less 5 % discount 80 0 0
- June 11th. Mr. Jones and Family arrived at Lunch time. Rooms 6, 7, 8 and Sitting-room. Beds 15/-, Breakfast 7/6, Lunch 6/-, Dinner 12/-, Tea 3/-, Attendance 2/-, Sitting-room 3/- per day.
- June 14th and 15th. Mrs. Morris and Servant arrived in morning. Rooms 10 and 11. Lunch 1/9, Dinner 4/-, Claret 2/6, Bed 10/-, Attendance 1/-, Breakfast 3/-, Servant's Board 8s. per day.
- June 15th. Mrs. Morrison and Maid arrived noon. Two Bed-rooms (14, 15), 17/6, and Sitting-room 7/6 per day, Lunch 8/-, Claret 5/-, Carriage 10/-, Tea 3/-, Dinner 10/-, Sherry 6/-, Coffee 2/-, Attendance 1/-.
- June 15th. Charles Windham arrived 6 p.m. Bed-room (12) 5/- per day, Dinner 10/-, Champagne 5/-, Cigars 3/-, Coffee 1/-, Billiards 9/6, Brandy 3/-, Attendance 1/-.

June 16th. Mrs. Morrison. Breakfast 7/-, Lunch 8/6, Ale 1/-, Tea 3/6, Attendance 1/- Paid Account and left.

June 16th. Charles Windham. Breakfast 5/-, Carriage 7/6, Lunch 5/6, Whiskey 2/-, Cigars 3/-, Carriage to Station 4/6, Attendance 1/- Paid Account and left.

June 17th. Jones and Family. Carriage 10/-, Laundress 12/-, Billiards 8/-.

June 17th. Paid Wages .. .. . £25 0 0

June 17th. Paid Cash for Mineral Waters .. .. . 4 0 0

June 18th. Jones departs after Dinner. Carriage 5/-, Postages 3/- Paid Account.

June 18th. Col. Whelan arrives at 10.30. Room 12. Lunch 3/9, Port 4/-, Dinner 8/-, Port 4/-, Brandy 3/6, Cigars 2/-, Billiards 10/-, Bed 5/-, Breakfast 3/-, Attendance 1/- per day.

June 19th. Mrs. Parnell and Maid arrives in evening. Room 2 and Sitting-room. Dinner 5/6, Champagne 10/-, Coffee 1/-, Attendance 1/- per day, Servant's Board, half-day, 4/-, Sitting-room 7/6.

June 19th. Col. Whelan. Lunch, Dinner and Wine same as 18th. Billiards 4/6, Brandy 6/-, Cigars 3/-.

June 19th. Mrs. Parnell. Bed and Sitting-room 12/6, Breakfast 4/-, Lunch 3/-, Madeira 3/6, Servant's Board 8/-.

June 20th. Mrs. Morris left in evening. Tea 2/-, Carriage 2/-, Laundry 3/6.

June 20th. Col. Whelan. The same as the 18th for Breakfast, Lunch and Dinner. Cigars 3/-, Port 6/-, Brandy 3/-, Postages 1/-.

June 20th. Received of Oetzmann, Furniture for Room 18 .. £30 0 0

June 20th. Mrs. Parnell. Breakfast, Lunch, Dinner and Wine, same as 18th. Carriage 6/-, Tea 1/-.

June 20th. Paid Wages .. .. . £12 0 0

June 21st. Rev. Bee-Wright departs after Dinner. Laundry 5/-, Telegram 1/-, Carriage 2/-.

June 21st. Paid Carter & Son's Account .. .. . £30 0 0

June 21st to 30th. Charge Col. Whelan and Mrs. Parnell the same as on 20th respectively.

Paid Sussex Bread Company's Account less 2½% discount .. £18 0 0

„ Livery Stable Account .. .. . 4 3 6

June 28th. Paid Wages .. .. . 15 0 0

June 28th. „ Jones & Ball, Provisions .. .. . 35 0 0

June 29th and 30th. Mr. Black arrived in morning. Lunch 3/-, Dinner 4/-, Ale 0/6, Cigars 2/-, Billiards 3/-, Whiskey 3/-, Bed 5/-, Breakfast 2/6, Attendance 2/- Paid Account and left.

Stock: Provisions £300, Wines £860, Ales and Stout £9 10s. 6d.

Visitors pay Accounts as due. Make out Visitors' Accounts as required. Close Accounts and make out Statement of Trading. As per Form P

## EXERCISE III.

Stock of Wine and Spirits in hand .. .. .	£600
Provisions .. .. .	150
Furniture and Fittings .. .. .	3000
Cutlery, Glass and Plate .. .. .	140
Ales and Beers .. .. .	80
Cigars .. .. .	50
Minerals.. .. .	10
Stables, Horses and Traps, valued at .. .. .	600
Cash at Bank .. .. .	200
At Office .. .. .	50

The above is the Property at the Commercial Hotel, Cheltenham, on the 6th January, 1892.

## TARIFFS.

## COFFEE ROOM.

Bed, 1st floor, 3/-.
Do., 2nd floor, 2/6.
Private Room, 3/-.
Breakfast, 2/6.
Dinner, according to order.
Tea and Coffee, 6d. per cup.
Spirits, 6d.
Ales and Beers 3d. per glass.
Minerals, 3d. Soups. 6d.
Attendance, 1/- per diem.

## COMMERCIAL ROOM.

Beds, 2/-.
Breakfast, 1/-.
Commercial Dinner, 1/6.
Supper, 1/-.
Ales and Beers, 2d. per glass.
Spirits, 4d.
Minerals, 3d.
Attendance, 6d. per diem.

Carriage to Station, 2s. 6d. Carriage, 4/6, and Traps 3/- per hour.

January 6th. Mr. Jones, traveller for Blotch & Tack, arrives by last train. Spirits 6d., biscuit 1d. Bar Takings £10.

January 7th. Jones, Bed and Breakfast 3/-. Messrs. James Thomson and Billing arrive and dine in the Commercial Room, Jones also dines at the same table.—Wine 26s. After dinner all depart. Mr. and Mrs. Squire arrive in the evening with nurse and child.—1 Bedroom on 1st floor and 1 on 2nd, Private Sitting Room. They arrange to stop until 10th.—Dinner 6/-, Wine 3/-, Tea and Milk 1/6, Supper 2/6, Ales 1/6, Cigars 6d., Billiards 2/-, Spirits 1/- Bar Takings £6.

January 8th. Mr. Smith, commercial, arrives by early train.—Breakfast, Dinner and Supper, 4 glasses Beer, Spirits 8d., Billiards 2/-, Cigars 4d. Squire—Beds, Breakfast, Lunch, 1/6 each, Milk 1/6, Dinner 6/-, Wine 2/-, Tea for one. Supper 2/6, Cigars 6d., Billiards 2/-, Postages 1/-, Carriages 3 hours. Jenkins, commercial, arrives. Meat Tea 2/-, Cigar 6d., Whiskey 6d. Bar Takings £8.

## Room No. 1.

January 8th. Col. and Mrs. Lloyd, 10.50 a.m. Lunch 3/6, Ale 9d., Dinner 5/-, Sherry 1/6.

## Room No. 5.

January 8th. Mr. and Mrs. Jones, 4 p.m. Tea 1/6, Brandy and Soda 1/-, Dinner 8/6, Claret 5/-, Coffee 1/-.

## Room No. 6—9.

January 8th. Hon. W. E. Gladstone and servant, 5 p.m. Dinner 10/-, Claret 5/-, Coffee 1/-.

## Room No. 1.

January 9th. Apartments 17/6, Breakfast 5/-, Carriage 7/-, Lunch 2/6, Ale 6d., Dinner 14/-, Port 6/-, Attendance 1/-, Boots 6d.

## Room No. 5.

January 9th. Apartments, 27/6, Breakfast 5/-, Dinner 12/6, Whiskey 4/6, Papers 6d., Attendance 1/-, Boots 4d.



Room No. 6—9.

January 9th. Apartments 35/-. Breakfast 4/6, Lunch 3/6, Sherry 1/-. Soda 6d., Carriage 17/6, Sandwiches 1/-. Attendance 1/-. Boots 6d.

January 9th. Brewers (Allsops) deliver 8 casks; 3 Ale at 40/-, 2 Stout at 60/-, 3 Beer at 32/6; paid Wages to date £13; Smith, Bed and Breakfast, paid Bill. and left; Squire, repeat as for 8th except Postage; Jenkins, Bed and Breakfast, Dinner with Bagg, Flock and Bolt, who arrived in the forenoon, Wine Bill 20/-. They each pay their respective Bills and leave. Bar Takings £6.

January 10th. Received Baker's Bill for week £4, received Butcher's £14, paid Mineral Waters, 10/-, Bar Takings £4; Squire left after breakfast, paid Bill Carriage to Station. Three Commercials arrive in evening, Rooms 8, 12, 14. Cigars and Spirits 5/-, to No. 14.

Room No. 1.

January 10th. Apartments 5/-. Breakfast 4/6, Attendance 1/-. Boots 4d. Pays bill.

Room No. 5.

January 10th. Apartments 37/6, Breakfast 5/-. Lemonade 6d., Supper 6/6, Attendance 1/-. Boots 4d.

Room No. 6—9.

January 10th. Apartments 35/-. Breakfast 5/-. Potash 6d., Dinner 7/6., Coffee 6d., Attendance 1/-. Boots 6d.

January 11. Nos. 8, 12, 14, pay their Bills and leave after Breakfast. Market Day, Ordinary in Commercial Room, 1/6 per head. 20 present. Ales 5/-. Stout 3/-. Cigars 4/-. Billiards 10/-. Traps 17/-. Stabling 20/-. Bar Takings £24, paid into Bank £30, paid Coal Merchant £6.

January 11th. Mr. Blackett, 11 p.m. Room 1. Bedroom 5/-. Breakfast 2/6, Attendance 1/-. Boots 2d. Pays bill.

Room No. 5.

January 11th. Apartments 37/6, Breakfast 5/-. Cigars 3/-. Supper 7/10, Whiskey 1/-. Attendance 1/-. Pays bill.

Room No. 6—9.

January 11th. Apartments 27/6, Paper 6d., Carriages 21/-. Attendance 1/-. Boots 6d. Pays bill.

Room No. 4.

January 12th. Miss Simpson, 2.15 p.m. Sandwiches 1/-. Ale 6d., Diuner 5/-. Attendance 1/.

Room No. 5.

January 12th. Mr. Snookes, 11 a.m. Brandy 6d., Lunch 2/6, Ale 6d., Supper 3/6, Gin 1/-. Attendance 1/.

Room No. 7.

January 12th. Mr. Geo. Lewis, 10.15 p.m. Supper 4/-. Whisky 1/-. Attendance 1/.

Room No. 4.

January 13th. Apartments 17/6, Breakfast 3/6, Lunch 4/-. Hock 5/-. Tea 1/-. Dinner 9/6, Attendance 1/.

Room No. 5.

January 13th. Apartments 20/-. Breakfast 4/6, Cab 2/-. Dinner 13/6, Sherry 2/6, Cigars 1/-. Attendance 1/-. Boots 4d.

Room No. 7.

January 13th. Apartments 17/6, Breakfast 3/-. Dinner 8/6, Sherry 3/-. Attendance 1/-. Boots 2d., Papers 9d.

Room No. 4.

January 14th. Apartments 17/6, Parcel 6d., Breakfast 2/-. Dinner 25/-. Champagne 10/-. Attendance 1/-. Boots 4d., Postage 3d.

Room No. 5.

January 14th. Apartments 20/-. Breakfast 3/6, Ale 6d., Attendance 1/-. Boots 4d., Postage 6d.

## Room No. 7.

January 14th. Apartments 17/6, Breakfast 4/-, Dinner 50/6, Claret 5/-, Burgundy 6/-, Whiskey 5/-, Attendance 1/-, Boots 6d.

## Room No. 4.

January 15th. Apartments 17/6, Breakfast 3/6, Carriage 10/6, Lunch 4/-, Tea 3/6, Brandy 1/-, Attendance 1/-, Boots 6d.

## Room No. 5.

January 15th. Apartments 20/-, Breakfast 6/-, Lunch 4/6, Ale 1/-, Paper 3d., Supper 4/6, Whiskey 1/-, Cigar 1/-, Attendance 1/-, Boots 2d.

## Room No. 7.

January 15th. Apartments 17/6, Breakfast 10/-, Carriage 5/-, Lunch 12/6, Dinners 50/-, Champagne 20/-, Claret 10/-, Port 15/-, Attendance 1/-, Boots 6d.

## Valuation made for change of hands:—

Wines and Spirits .. .. .	£380
Provisions .. .. .	100
Cutlery, Plate and Glass .. .. .	70
Furniture and Fittings .. .. .	3500
Cigars £10. Beers and Ales £60 .. .. .	70
Stables, Traps, &c. .. .. .	400

Bar Taking to be allocated 50 per cent. Beers, 25 per cent. Wines and Spirits. Proprietor receives Cash for Goodwill and Valuation £6,100.

He pays all claims against him (including Wages and Salaries for £25).

Close all Accounts. Visitors pay bills to date.

## EXERCISE IV.

## THE "MAISON DORE," BOURNEMOUTH.

On the 1st January 1892, the Ledger Balances stood as follows:—

	£	s.	d.
Cash at Bank .. .. .	982	5	6
" Office .. .. .	17	14	6
Lease of Premises. 70 years to run. .. .. .	5000	0	0
Furniture and Fittings .. .. .	1560	0	0
Plant and Culinary Utensils .. .. .	600	0	0
Wines .. .. .	200	0	0
Spirits and Liqueurs .. .. .	100	0	0
Beers, Ales, Minerals .. .. .	80	0	0
Cigars and Tobaccos .. .. .	50	0	0
Provisions .. .. .	60	0	0
Linen and Upholstery .. .. .	95	0	0
Cutlery and Glass .. .. .	56	0	0
Due to Flowers & Sons, Brewers .. .. .	86	0	0
" Gordon & Co., Wine Merchants .. .. .	104	0	0
" Sundry Tradesmen .. .. .	94	0	0
" Maples & Co., Furniture .. .. .	340	0	0
" Stag & Mantle .. .. .	40	0	0
" Van Raalte .. .. .	30	0	0
" Schweppé .. .. .	5	0	0

TARIFF.

Rooms No. 1 to 10, 5/- per diem; No. 11 to 30, 4/- per diem; No 31 to 40, 2/6 per diem.

Attendance, 1/6 per day each person.

- Jan. 1. Mrs. Francellon and Daughter, with Servant, occupying Rooms 6 and 3 Board £2 per diem; Servants' Board, 10/- per diem.
- " Sir Charles Napier and Valet arrive 4 p.m., Rocms 8 and 9. Dinner, 6/-; Wine, 8/-, Coffee, 6d.; Brandy and Soda, 1/6; Servant's Board, 5/-.
- " Paid Sundry Tradesmen .. .. 72 8 6
- " Advanced for Petty Cash .. .. 5 0 0
- " Bought of Rutland & Co., Provisions .. .. 27 10 0
- " " Ccil, Gas Engine for Kitchen .. .. 500 0 6
- " Paid out of Petty Cash for Stationery .. .. 3 2 0
- " Drew Cheque for Wages for fortnight .. .. 30 4 6
- Jan. 2. Carriage for No. 6, 6/6,
- " Breakfast for No. 8, 3/-; Brandy and Soda, 1/-.
- " Mrs. Meason and Maid arrive at 11 a.m., Rooms 12 and 13.
- " Luncheons for 8 and 12, 2/6; Wine for No. 6, 2/-; No. 12, Bass, 6d.
- " No. 8. Appolinaris, 8d.
- " Horse for No. 8, 5/-.
- " Postage for No. 6, 6d.
- " Tea No. 8, 6d.
- " Dinner No. 8, 10/-; No. 12, 4/-.
- " Wine No. 8, 8/-; Bass, No. 12, 6d.
- " Servants' Board, Nos. 8 and 12, 8/- each; Beer for Servant, No. 8, 6d.
- " No 8, Brandy and Soda, 1/6; Billiards, 2/6.
- Jan. 3. Luncheon, Nos. 8 and 12, 3/- and 3/6; Wine, No. 8, 2/-; No. 12, Bass, 6d.
- " Postage, No. 6, 2/-; No. 8, 1/-; No. 12, 6d; No. 1, 4d.
- " Mr. Ballibhoy Nortibhoy arrives at 1 p.m., with Servants, Room 1, and Rooms 30 and 33. Lunch, 2/6; Brandy, 6d.
- " Mrs. Meason, Tea in Room, 1/6; Bath 1/-.
- " Sir Charles Napier, Breakfast, 3/6; Horse, 5/-.
- " Dinner, Mrs. Francellon, 4 persons extra, 16/-; Wines, 30/-.
- " Liqueurs, 3/-; Dessert, 5/-; Coffee, 2/-; Attendance, 3/6.
- " Tea, Biscuits, Cakes, &c., 5/-.
- " Dinners, No. 1, 4/-; No. 8, 3/6; No. 12, 3/-.
- " Wine, No. 1, 5/-; No. 8, 6/-; No. 12, 3/-.
- " Coffee, No. 8, 6d.; Liqueur, No. 12, 6d.
- " Servants Boards, No. 1, 8/-; No. 8, 8/-; No. 12, 12/-.
- " Brandy and Soda, No. 6, 1/-; Coffee, 6d.; Brandy, 1/-; No. 1, Tea, 6d.; No 8, 6d.
- Jan. 4. Mrs. Francellon departs by morning train. Carriage, 3/-.
- " Board, 1/8th of daily rate.
- " Breakfast, Nos. 1, 8, and 12, 2/6 each.
- " Horse, No. 8, 5/-; Carriage, No. 12, 6/6.
- " Lunch, No. 12, 2/6; Bass, 6d. No. 8, Lunch, 5/-; Brandy and Soda, 1/6.
- " Carriage, No. 1, 10/-; Coffee, 6d.; Liqueur, 1/- No. 1, Cigar, 1/-.
- " Dinners, No. 8, 6/-; No. 12, 5/6; No. 1, 8/-.
- " Wine, No. 8, 3/-; No. 12, 4/-; No. 1, 4/-.
- " Coffee, No. 12, 6d.; No. 1, 6d; No. 1, Brandy, 6d.; Cigar, 2/-.
- " Tea, No. 12, 1/-; No. 8, 1/-.
- " Servants' Board, Nos. 1, 8, and 12, 8/-.
- " Mrs. Meason, Carriage to Concert, 10/-.
- Jan. 5: Sir Charles Napier departed after Breakfast. Breakfast, 3/-; Carriage, 3/-.

- Jan. 5. Breakfast, Nos. 1 and 12, 2/6 each.  
 " Borrowed of London and County Bank at 5%, on security of Premises, £1,000.  
 " Dianer, No. 1, 4/-; Wine, 6/-.  
 " Lunch, No. 12, 2/6; Bass, 1/-.  
 " Carriage, No. 1, 10/-; 3 Boxes of Cigar Murias, No. 1, £4.  
 " Dinner, No. 12, 6/-; Wine, 3/-; No. 1, Billiard, 2/-; Cigars, 2/-; Brandy and Soda, 1/6.  
 " Laundry, No. 1, 1/6; No. 12, 3/-; Postages, No. 1, 3/-.  
 " No. 4, Newspaper, 1/-.
- Jan. 6. Mrs. Meason left after Breakfast. Breakfast, 3/-; Carriage, 2/6.  
 " Lunch, No. 1, 3/-; Wine, 3/-; Coffee, 1/-; Cigars, 3/- Left by 2-30 train.
- Jan. 7. Colonel and Mrs. Dillon, Rooms 10 and 11.  
 " Rooms 10 and 11. Lunch, 4/6; Wine, 4/-; Dinner, 10/-; Whisky, 2/-.  
 " Mrs. Jacobs and Maid, Rooms 12 and 13.  
 " Rooms 12 and 13. Dinner, 6/-; Claret 5/-; Coffee, 1/6.  
 " Major Lloyd and Daughter, Rooms 14, 15, and 16.  
 " Rooms 14, 15, and 16. Lunch, 5/-; Bass, 6d.; Whisky and Soda, 1/6; Carriage, 10/-; Dinner, 10/-; Wines, 5/-; Bass, 2/-; Dessert, 3/-; Coffee, 1/-.  
 " Rooms 10 and 11. Breakfast, 5/-; Brandy and Soda, 1/6.  
 " Room 22. Breakfast, 5/-.  
 " " " 5/-; Carriage, 15/-.  
 " " 10. Lunch, 6/-; Cigars, 3/-.  
 " " 12. Brandy and Soda, 1/-; Lunch, 7/6.  
 " " 14. Lunch, 7/6; Champagne, 10/-.  
 " " 10. Dinners, 3 extra persons, 25/-; Sherry, 6/-.  
 " " 10. Champagne, 15/-; Claret, 6/-; Cigars, 10/-.  
 " " 12. Dinner, 10/-; Dessert, 2/6; Tea, 1/-.  
 " " 14. Dinner, 2 extra, 30/-; Hock, 7/6.  
 " " 14. Sherry, 6/-; Cigars, 7/6; Soda and Whisky, 8/-.
- Jan. 9. " 12. Breakfast, 5/-; Carriage, 3/-.  
 " Mrs. Jacobs leaves.  
 " Room 10, Breakfast, 5/-; Room 14, Breakfast, 7/6.  
 " Mr. and Mrs. Cobden and Servant, Rooms 20, 21, and 39. Servants Board, 10/- per diem; Lunch, 5/-; Bass, 6d.  
 " Room 14, Breakfast, 5/-; Room 20, Tea, 1/-.  
 " " 14. Lunch, 10/-; Bass, 1/-; Cigars, 2/-.  
 " " 20. Dinner, 10/-; Bass, 1/- Room 10, Brandy and Soda, 1/6.  
 " " 10. Dinner, 12/6; Dessert, 2/6.  
 " " 20. Dinner, 2 extra, 20/-; Sherry, 6/-; Claret, 5/-.
- Jan. 10. Colonel Dillon departs. Breakfast, 5/-; Carriage, 3/-.  
 " Room 14, Breakfast, 5/-; Room 20, Breakfast, 5/-.  
 " " 14. Lunch, 7/6; Sherry and Seltzer, 1/6.  
 " Major Lloyd departs.  
 " Room 20. Lunch, 7/6; Carriage to Station, 5/-.  
 " Mr. and Mrs. Cobden depart.
- Jan. 12. Mr. and Mrs. Norman, Rooms 9 and 10.  
 " Rooms 9 and 10. Breakfast, 5/-.  
 " Captain and Mrs. Brown, Rooms 5 and 6  
 " Rooms 5 and 6. Lunch, 6/6; Soda and Whisky, 1/6; Bass, 6d.  
 " Mr. Riddle, Room 11. Brandy and Soda, 1/6.  
 " Rooms 9 and 10. Dinner, 10/-; Sherry, 6/-; Cigars, 2/-.  
 " " 5 and 6. Tea, 1/-.  
 " Room 11. Lunch, 3/-; Bass, 6d.  
 " Rooms 5 and 6. Dinners, 7/6; Claret, 5/-; Coffee, 1/-.
- Jan. 13. " 9 and 10. Breakfast, 5/-.  
 " Room 11 Breakfast. 3/6

- Jan. 13. Mr. Riddle left. Paid.  
 „ Rooms 9 and 10. Dinner, 12/6; Wine, 7/-; Coffee, 1/-; Cigars, 3/-;  
 Brandy and Sodas, 5/-.
- Jan. 14. Colonel Anderson & Sons, Rooms 1, 2, and 3. Dinner, 15/6; Bass, 1/-;  
 Sherry, 6/-; Billiards, 5/-.
- Jan. 15. Rooms 9 and 10. Breakfast, 5/-; Cigars, 2/6.  
 „ Mr. and Mrs. Norman paid.  
 „ Mr. Anderson & Son, Rooms 1, 2, and 3. Breakfast, 5/-; Horses, 15/-;  
 Lunch, 6/6; Bass, 1/-.
- Jan. 16. Lord Randolph Churchill, Rooms 4 and 5. Dinner, 10/-; Champagne,  
 6/6; Coffee, 6d.; Brandy and Soda, 1/6.
- Jan. 17. Rooms 1, 2, and 3. Breakfast, 5/-.  
 „ „ 4 and 5. Breakfast, 5/-.  
 „ „ 1, 2, and 3. Lunch, 7/6; Carriage, 15/-.  
 „ „ 4 and 5. Dinner, 3 extra, 30/-; Champagne, 20/-.  
 „ „ 4 and 5. Sherry, 6/-; Port, 10/-; Coffee, 4/6; Cigars, 15/-;  
 Whisky, 6/6.
- Jan. 18. Rooms 1, 2, and 3. Breakfast, 5/-.  
 „ Mr. Anderson left. Paid.  
 „ Rooms 4 and 5. Breakfast, 5/-; Carriage to Station, 3/-.  
 „ Lord Churchill paid.
- Jan. 19. Mr. Jones, Room 5. Dinner, 6/-; Sherry and Soda, 1/6; Billiards, 6/-.  
 „ Mr. Jacobs, Room 11. Breakfast, 2/6.
- Jan. 20. Mr. Thompson, Rooms 9 and 10. Lunch, 4/6; Whisky, 1/-
- Jan. 22. Room 5. Breakfast, 2/6; Cigars, 5/-.  
 „ „ 11, „ 2/6.  
 „ Rooms 9 and 10. Breakfast, 3/6.  
 „ Room 5. Lunch, 4/6; Bass, 1/-; Carriage, 7/6.  
 „ „ 11. Dinner, 10/-; Wine, 5/-; Coffee, 1/-.
- Jan. 23. Rooms 9 and 10. Breakfast, 3/6; Soda and Brandy, 1/6.  
 „ Mr. Thomson left.  
 „ Room 11. Lunch, 4/-; Bass, 1/-.  
 „ Mr. Jacobs left.
- Jan. 24. Room 5. Breakfast, 4/6; Carriage to Station, 2/-.  
 „ Mr. Jones left.
- Jan. 25. Mr. and Mrs. Berry, Rooms 1 and 2. Lunch, 6/6; Claret, 6/-.  
 „ Mrs. Graham and Maid, Rooms 5, 4, and 31. Dinner, 7/6; Sherry, 6/-
- Jan. 26. Rooms 1 and 2. Breakfast, 5/-; Carriage, 10/-.  
 „ „ 3 „ 4. „ 3/6.  
 „ „ 1 „ 2. Dinner, 10/-; Claret, 5/-.  
 „ „ 3 „ 4. „ 15/-; Champagne, 7/6; Coffee, 1/6.
- Jan. 27. Rooms 1 and 2. Breakfast, 5/-; Mr. Berry left and paid.  
 „ „ 3 „ 4. „ 4/6; Carriage, 5/-; Lunch, 7/6; Bass, 1/-.  
 „ Mrs. Graham paid.
- Jan. 28. John Wright, Room 5. Supper, 4/-; Whisky, 1/-.
- Jan. 29. I. Charles, Room 13. Breakfast, 2/6.  
 „ Room 5. Breakfast, 3/-; Lunch, 2/6; Cigars, 1/-; Whisky, 1/  
 „ „ 13. Lunch, 3/6; Claret, 2/6.  
 „ Mr. Charles paid and left.
- Jan. 30. Room 5. Breakfast, 3/6; Cigars, 3/-.  
 „ Mr. Wright left.

	£.	s.	d.
Hedges & Co., Wine Account for Month .. ..	120	0	0
Flowers & Son's Account .. .. (Beers)	160	0	0
Maple's Monthly Account for following:—			
Furniture .. ..	80	0	0
Upholstery .. ..	13	4	6
Cutlery and Glass .. ..	20	0	0
Linen .. ..	19	0	0
	132	4	6
Received Schweppe's Account for Minerals .. ..	30	0	0
" Thos. Morgan's Account, Diary .. ..	10	0	0
" Van Raalte, Account for Cigars .. ..	20	10	0
" Leverette & Fry, Grocers' Account .. ..	23	10	0
" F. Fletcher, Butcher's .. ..	34	6	3
" T. Morgan, Greengrocery .. ..	12	0	0
" W. Spratt, Fishmonger's .. ..	14	6	2
" J. Hardbake, Baker's .. ..	28	0	0
Paid Flower & Son .. ..	100	0	0
" Accounts of Morgan, Leverett & Fry, Fletcher, & Spratt.			
" Petty Expenses .. ..	1	10	0
" Salaries .. ..	150	0	0
" Schweppe .. ..	25	0	0
" Van Raalte's Account, less 10 per cent.			
" Maple & Co. .. ..	200	0	0
" Stag & Mantle .. ..	40	0	0
" Sundry Tradesmen .. ..	21	11	6
Stock in hand			
Provisions .. ..	40	0	0
Wines .. ..	700	0	0
Spirits and Liqueurs .. ..	350	0	0
Beers, Ales, and Minerals .. ..	50	0	0
Cigars and Tobaccos .. ..	90	0	0

Close accounts and prepare statement.

EXERCISE V.

On the 1st January, 1893, John Andrew, Hotel Proprietor, commenced business with the following Balances:—

	£	s.	d.
Freehold Premises, value .. .. .	5000	0	0
Bank Balance .. .. .	1418	17	6
Cash in House .. .. .	155	18	2
Furniture and Fittings .. .. .	450	0	0
Wine, Spirits, Ale and Minerals .. .. .	243	15	10
Tobacco and Cigars .. .. .	35	0	3
Poultry, Meat, etc. .. .. .	5	10	2
Groceries .. .. .	27	18	6
Sundry Stores on hand.. .. .	142	8	7
He owed:—			
J. Smith .. .. .	172	8	8
A. Jones .. .. .	9	18	4
W. Taylor .. .. .	23	5	6
Jas. Watson .. .. .	41	18	6
Sundry Persons .. .. .	92	17	4

You are required, from the following entries, to state his position as at the end of January, journalising the transactions, posting into the Ledger, and making out Trial Balance, Profit and Loss Account, and Balance Sheet:—

- Jan. 1 Col. and Mrs. Saunders, Rooms 1 and 2, Breakfast, 4/6.  
 " Mrs. Samuels and Maid, Room 3, 4, and 14. Lunch, 6/6; Wine, 2/-.  
 " Captain Johnson, Room 5, Lunch 5/-; Whiskey and Soda, 2/-.  
 " Mr. Wainwright and Son, Rooms 6 and 7, Lunch, 6/-; Wines, 2/-;  
 Ale, 1/-; Carriage, 10/-.  
 " Captain Constable, Room 11, Sandwiches, 1/-; Bass, 1/-.  
 " Mr. Whitaker, Room 13, Lunch, 3/-; Claret, 2/-.  
 " Room 1 and 2. Dinner, 10/-; Wine, 5/-; Dessert, 3/-; Coffee, 1/6.  
 " " 3 and 4. Carriage, 7/6; Dinner, 7/6; Dessert, 2/-; Wines, 3/-;  
 Coffee, 1/-; Postage, 6d.  
 " Room 5. Dinner, 6/-; Wines, 5/-; Cigars, 4/-.  
 " " 6 and 7. Dinner, 10/-; Bass, 1/-; Whiskey, 2/-; Cigars, 5/-.  
 " " 11. Dinner, 8/-; Bass, 1/-; Wine, 4/-; Carriage, 5/-.  
 " " 13. Dinner, 7/6; Wines, 6/-; Dessert, 4/-; Cigars, 10/-.  
 " " 5. Whiskey and Soda, 5/-; Billiards, 8/-.  
 " " 6 and 7. Billiards, 5/-; Whiskey, 3/-.  
 " " 11. Carriage, 10/-.  
 " " 13. Bath, 1/-; Whiskey, 2/-.  
 " Rooms 1 and 2. Bath, 1/-; Breakfast, 5/-; Carriage to Station, 3/-;  
 Cigars, 7/6.  
 " Col. Saunders, left, paid.  
 " " 3 and 4. Breakfasts, 5/-; Bath, 1/-; Carriage, 4/-.  
 " Mrs. Samuels, left, paid.  
 " " 5. Bath, 1/-; Breakfast, 3/6; Lunch, 4/-; Bass, 1/-.  
 " Capt. Johnson, left, paid.  
 " " 6 and 7. Baths, 2/-; Breakfast, 6/-; Horses, 15/-; Lunch, 7/6;  
 Wines, 3/-; Carriage to Station, 3/-.  
 " Mr. Wainwright, left, paid.  
 " " 11. Bath, 1/-; Breakfast, 2/-; Cigars, 10/-.  
 " Capt. Constable, paid, left.

- Jan. 1. Room 13. Bath, 1/-; Breakfast, 4/-; Lunch, 5/-; Bass, 1/-; Cigars, 3/-.  
Mr. Whitaker, paid, left.
- Jan. 2. Rooms 1 and 2, General and Mrs Fuller, Lunch, 9/-; Wines, 5/-.  
W. Brown, Room 9, Lunch, 5/-; Bass, 1/-; Cigars, 7/-.  
Mr. and Mrs. Adams, Rooms 3 and 4, Lunch, 7/6; Wines, 3/-; Bass, 1/-.  
Mr. and Mrs. Jones, Rooms 5 and 6, Lunch, 7/-; Bass, 1/-; Wines, 5/-.  
J. Parsons, Room 10, Sandwiches, 1/-; Brandy and Soda, 1/6.  
W. Jolly, Room 11, Brandy and Soda, 1/6; Cigars, 5/-.  
Rooms 1 and 2, Dinners, 20/-; Wines, 10/-; Dessert, 5/-; Cigars, 15/-;  
Coffee, 3/-; Whiskey, 4/6.  
Room 9, Dinner, 8/-; Wines, 5/-; Coffee, 4/-.  
Rooms 3 and 4, Teas, 2/-; Dinner, 10/-; Wines, 5/-; Coffee, 1/-.  
Rooms 5 and 6, Dinner, 10/-; Wines 4/-; Cigars, 4/-; Carriage to  
Station, 3/-; Mr. and Mrs. Jones, paid, left.  
Room 10, Dinner, 6/-; Wines, 3/-; Billiards, 3/-; Whiskey, 3/-.  
Room 11, Dinner, 6/6; Wines, 3/-; Mr. Jolly, paid, left.
- Jan. 3. Rooms 1 and 2, Bath, 2/-; Breakfast, 5/-; Soda and Brandy, 1/6;  
Carriage to Station, 4/-; General Fuller paid, left.  
Room 9, Breakfast, 2/6; Brandy, 1/-; Lunch 4/-; Bass, 1/-; Mr.  
Brown, left.  
Rooms 3 and 4, Baths, 2/-; Breakfast, 6/-; Carriage, 10/-; Lunch, 7/6;  
Wines, 3/-; Carriage to Station, 3/-; Mr. and Mrs. Adams, left.  
Room 10, Bath, 1/-; Whiskey and Soda, 1/6; Lunch, 4/-; Horses, 15/-;  
Dinner, 7/6; Bass, 1/-; Cigars, 10/-; Mr. Parsons, paid, left.  
4. Rooms 1 and 2, Major and Mrs. Anderson, Lunch, 7/6; Wines, 5/-.  
" 2 and 3, Col. and Mrs. Jacobson, Lunch, 6/-; Bass, 1/-, Wines, 2/-  
" 4 and 5, Mr. and Mrs. Whatley, Lunch, 8/-; Wines, 5/-;  
Cigars, 10/-.  
Rooms 6 and 7, Mr. and Mrs. Stevens, Lunch, 7/6; Wines, 5/-; Cigars, 5/-  
" 10, Col. Richardson, Lunch, 4/-; Brandy, 1/6.  
" 11, Captain Lloyd, Dinner, 7/6; Wines, 3/-; Dessert, 2/6.  
Rooms 1 and 2, Dinners, 25/-; Wines, 10/-; Champagne, 10/- Dessert,  
7/6; Coffee, 4/-; Whiskey and Sodas, 7/6.  
Rooms 2 and 3, Dinner, 12/6; Wines, 4/-; Whiskey, 2/-; Dessert, 5/-;  
Coffee, 2/-.  
Rooms 4 and 5, Dinner, 15/-; Dessert, 3/-; Wine, 5/-; Coffee, 2/-  
" 6 and 7, Dinner, 8/6; Wines, 3/-; Dessert, 3/6; Coffee, 2/-.  
Room 10, Dinner, 12/6; Wines, 6/-; Cigars, 5/-; Whiskey, 4/-.  
" 11, Dinner, 6/6; Wine, 3/-; Cigars, 5/-; Carriage, 10/-.  
Rooms 2 and 3, Whiskey and Soda, 3/-.  
" 4 and 5, Whiskey and Soda, 2/-; Cigars, 5/-.  
Room 10, Whiskeys, 5/-; Billiards, 10/-.  
Mr. and Mrs. Mason, Room 1 and 2. Lunch, 4/9; Claret, 5/-; Tea, -/6.  
Mr. Davidson, Room 5. Dinner, 6/6; Sherry, 2/-; Bass 1/-.  
Mr. and Mrs. Davey, Rooms 6 and 7. Lunch, 7/6; Bass, 1/-;  
Whisky, 1/-; Cigars, 3/-.  
6 Rooms 1 and 2. Breakfast, 5/-; Carriage, 10/-.  
" 5. Breakfast, 2/6; Soda and Whiskey, 1/6.  
" 6 and 7. Breakfast, 5/-; Soda and Whiskey, 1/6.  
" 5. Cigars, 10/-.  
" 1 and 2. Lunch, 6/-; Brandy, 1/6.  
" 6 and 7. " 7/6; Bass, 1/-.  
" 1 and 2. Dinner, 10/-; Champagne, 5/6; Dessert, 2/6.  
" 6 and 7. " 12/6; Chablis, 6/-; Dessert, 3/6; Coffee, 1/-;  
Cigars, 5/-.  
7 " 1 and 2. Breakfast 5/-; Carriage, 3/-.  
Mr. and Mrs. Mason, depart, paid.  
" 5. Breakfast, 5/-.  
Mr. Davidson leaves, paid.



- Jan. 7. Rooms 6 and 7. Breakfast, 5/-; Bass, 1/-; Carriage, £1 5/-; Dinner, 10/-; Champagne, 10/-; Brandy, 1/6.
- " 8. " 6 and 7. Breakfast, 5/-; Carriage, 3/-.
- " Mr. and Mrs. Davey, depart, paid.
- " General and Mrs. Fuller. Room 4 and 5. Lunch, 7/6; Sherry, 6/-.
- " Mr. Lloyd, Room 6 and 7. Dinner, 8/-; Wine, 5/-; Coffee, 1/-; Cigars, 3/-.
- " Room 4 and 5. Dinner, 15/-; Champagne, 5/-; Port, 6/6; Coffee, 1/6; Postage, -/6.
- " Mr. Guy, Room 8. Supper, 3/6; Brandy, 1/-; Cigars, 2/-; Billiard, 3/-.
- " 9. Room 4 and 5. Breakfast, 5/-; Carriage, 17/6; Soda and Brandy, 1/-.
- " " 6 and 7. Breakfast, 2/6; Bath, 1/-.
- " " 8. Breakfast, 2/6. Brandy, 1/-.
- " " 4 and 5. Lunch, 4/6; Bass, 1/-; Fruit, 2/-; Postage, 1/-.
- " " 6 and 7. Dinner, 25/-; Wine, 10/-; Champagne, 10/-; Coffee, 3/-; Cigars, 7/6; Brandy, &c. and Soda, 5/-.
- " " 8. Dinner, 6/6; Wine, 5/-.
- " 10. " 4 and 5. Breakfast, 5/-.
- " " 4 and 5. Lunch, 7/6; Whisky, 2; Carriage to Station, 3/-.
- " General Fuller, paid, left.
- " " 6 and 7. Breakfast, 3/6; Bass, 1/-.
- " Mr. Lloyd, left, paid.
- " " 8. Breakfast, 2/6; Dinner, 7/6; Whisky and Soda, 2/-.
- " Mr. Guy, left, paid.
- " " Mrs. and Miss Graham, Rooms 1 and 2. Dinner, 10/-; Wine, 7/-; Dessert, 3/-; Coffee, 1/6.
- " Col. and Mrs. Carter, Rooms 3 and 4. Lunch, 7/6; Claret, 5/-.
- " Room 1 and 2. Breakfast, 5/-.
- " Col. Lister, Rooms 6 and 7. Dinner, 7/6; Sherry, 2/6; Whisky, 1/-; Dessert, 2/6.
- " 11. Room 1 and 2. Breakfast, 5/-.
- " " 3 and 4. " 6/-.
- " " 6 and 7. " 2/6.
- " " 6 and 7. Lunch, 4/6. Bass, 1/-.
- " " 1 and 2. " 7/6. Hock, 5/-.
- " " 3 and 4. " 7/6. Sherry, 1/-; Bass, 1/-.
- " " 1 and 2. Carriage, 10/-; Tea, 2/6.
- " " 3 and 4. Dinner, 15/-; Dessert, 5/-.
- " " 3 and 4. Wine, 5/-; Coffee, 1/-.
- " " 6 and 7. Dinner, 5/-; Whisky, 2/-; Cigars, 2/-.
- " " 3 and 4. " 10/-; Bass, 1/-; Port, 6/6.
- " 12. " 1 and 2. Breakfast, 5/-.
- " Mrs. Graham, paid, left.
- " " 3 and 4. Breakfast, 5/-; Lunch, 6/6; Wine, 3/-; Carriage Station, 3/-.
- " Col. Carter, paid, left.
- " " 6 and 7. Brandy and Soda, 1/6; Lunch, 3/-; Beer, 1/-.
- " Col. Lister, left, paid.
- " W. Chamberlain and Daughter, Rooms 1, 2, and 3. Breakfast, 7/6.
- " Mrs. Conway and Son, Rooms 4, 5, and 6. Lunch, 6/6; Bass, 1/-; Sherry, 6/-.
- " Captain Conway, Room 8. Lunch, 3/6; Bass, 1/-.
- " Rooms 1, 2, and 3. Tea, 2/6; Dinner, 10/-; Bass 1/-; Dessert, 4/-; Coffee, 1/6.
- " Rooms 4, 5, and 6. Dinner, 12/6; Champagne, 5/6; Dessert, 3/6 Coffee, 1/-.
- " Room 8. Dinner, 5/-; Sherry, 1/6; Bass, 1/-; Cigars, 5/-; Soda and Whisky, 3/-.

- Jan. 14. Rooms 1, 2, and 3. Breakfast, 5/-; Baths, 2/-; Carriage to Station, 3/-; W. Chamberlain paid. Left.
- " Rooms 4, 5, and 6. Breakfast, 5/-; Carriage, 20/-; Lemonade and Sherry, 2/-.
- " Room 8. Breakfast, 3/6; Bath, 1/-.
- " Rooms 4, 5, and 6. Lunch, 6/6; Bass, 1/-; Claret, 2/-; Mrs. Conway and Son paid. Left.
- " Room 8. Dinner, 6/6; Wines, 2/-; Coffee, 1/-; Billiards, 7/-; Cigars, 5/-.
- Jan. 15. " 8, Breakfast, 2/6; Captain Conway paid. Left.
- " Mr. and Mrs. Brown, Rooms 4 and 5. Lunch, 6/-; Claret, 5/-; Tea, 2/6.
- " T. Smith, Room 11.
- " P. Jameson, Room 12.
- " J. Wright, Room 13.
- " Rooms 4 and 5. Breakfast, 5/-.
- " Rooms 11, 12, and 13. Breakfast, 2/6 each room.
- " " 4 and 5. Dinner, 7/6; Wine, 6/-; Coffee, 1/-; Carriage to Theatre, 7/6.
- " Room 11 Dinner, 5/-; Bass, 1/-; Cigars, 1/-.
- " " 12. " 6/6; Wine, 3/-; Coffee, 1/-.
- " " 13. " 7/9; Whisky, 1/6.
- Jan. 16. Rooms 11, 12 and 13. Breakfast, 2/6 each room.
- " " 13, Brandy and Soda, 1/6; Cigars, 5/-; Mr. Wright paid. Left.
- " " 11, Lunch, 3/6; Wine, 2/-; Mr. Smith paid. Left.
- " " 12, Lunch, 4/-; Bass, 1/-; Cigars, 3/-; Mr. Jameson left. Paid.
- " " 4 and 5, Breakfast, 5/-; Bath, 1/-; Tea, 5/-; Mr. and Mrs. Brown left. Paid.
- " Major Simple and Son, Rooms 6 and 7. Dinner, 10/-; Wine, 6/-; Bass, 1/-; Dessert, 3/6.
- Jan. 18. T. Black, Room 12. Lunch, 4/6; Wine, 2/6.
- " T. Bannerman, Room 13. Dinner, 6/6; Wine, 2/-; Bass, 1/-.
- Jan. 19. Rooms 6 and 7. Breakfast, 5/-; Carriage, 7/6.
- " " 6 " 7. Lunch, 7/-; Wine, 2/-; Bass, 1/-; Major Simple and Son left. Paid.
- " Room 12. Breakfast, 2/6; Bath, 1/-; Mr. Black left. Paid.
- " Room 13. Breakfast, 2/6; Soda and Brandy, 1/6. Mr. Bannerman, paid. Left.
- Jan. 20. Mr. and Mrs. Major, Rooms 5 and 6. Lunch, 7/-; Bass, 1/-; Claret, 6/-; Soda, 1/-.
- " Captain Johnstone, Room 10. Lunch, 3/6; Soda and Whiskey, 2/-; Cigars, 5/-.
- " Miss Molleneux and Maid, Rooms 1 and 2. Sandwiches, 1/6; Sherry, 6/-.
- " Room 10. Dinner, 12/6; Wine, 10/-; Dessert, 5/-; Coffee, 1/-; Brandy, 5/-.
- " Rooms 1 and 2. Dinner, 8/6; Bass, 6d.; Claret, 6/-; Coffee, 1/-.
- " " 5 " 6. Dinner, 10/6; Bass, 1/-; Port, 6/-; Coffee, 1/6.
- " Room 10. Breakfast, 3/6.
- " Captain Johnstone paid. Left.
- Jan. 21. Rooms 1 and 2. Breakfast, 5/-.
- " " 5 " 6. " 6/6.
- " " 1 " 2. Lunch, 7/-; Lemonade, 1/-.
- " " 5 " 6. " 6/6; Bass, 1/-; Carriage, 20/-.
- " " 1 " 2. Tea, 2/-; Postage, 1/-; Dinner, 10/-; Wine, 5/-; Dessert, 3/6; Coffee, 1/-.
- " Rooms 5 and 6. Dinner, 15/-; Wines, 7/6; Coffee, 2/-; Cigars, 5/-; Spirits, 6/-.

- Jan. 22. Rooms 5 and 6. Breakfast, 5/-; Carriage, 3/-.  
 " Mr. and Mrs. Major paid. Left.  
 " Rooms 1 and 2. Breakfast, 5/-.  
 " Major Brown and Daughters, Rooms 6, 7, and 8. Lunch, 8/-; Wine, 6/-;  
 Bass, 1/-.  
 " Rooms 1 and 2. Lunch, 6/-; Bass, 1/-.  
 " Miss Molleneux and Maid left. Paid.  
 " Mr. Wm. Faucett, Room 11.  
 " Mr. John Jones, " 12.  
 " Mr. Wm. Knight, " 13.  
 " Rooms 11, 12, and 13. Dinners 6/- each room.  
 " " 11. Wine, 5/-; Cigars, 2/6.  
 " " 12. Bass, 1/-; Billiards, 3/-.  
 " " 13. Champagne, 5/-; Cigars, 5/-.  
 " Rooms 6, 7, and 8. Dinner, 10/-; Wine, 5/-; Coffee, 1/-.
- Jan. 23. " " Breakfast, 5/-; Soda and Brandy, 1/6; Major  
 Brown and Daughter paid. Left.  
 " Rooms 11, 12, and 13. Breakfast, 3/- each room.  
 " Room 13. Carriage, 10/-; Lunch, 5/-; Wine, 2/-; Bass, 1/-.  
 " " 11. Lunch, 3/6; Bass, 1/-; Cigars, 3/-.  
 " " 12. Dinner, 6/-; Champagne, 5/-; Coffee, 1/-.
- Jan. 24. Rooms 11, 12, and 13. Breakfast, 2/6 each room.  
 " Room 13. Soda and Brandy, 1/6.  
 " Mr. Faucett, Mr. I. Jones, and Mr. W. Knight paid. Left.
- Jan. 25. General Brownlow and Family, Rooms 1, 2, 3, and 4. Breakfasts, 12/6.  
 " Captain Broomhead, Room 9. Lunch, 4/6; Brandy, 1/6; Cigars, 2/-.  
 " Mr. and Mrs. Small, Room 6 and 7. Lunch, 7/-; Wine, 4/-; Bass, 1/-.  
 " Rooms 1, 2, 3, and 4. Tea, 3/-.  
 " Room 9. Dinner, 7/6; Wine, 3/-.  
 " Rooms 1, 2, 3, and 4. Dinners, 20/-; Wines, 7/6; Dessert, 5/-; Bass, 2/-.  
 " " 6 and 7. Dinners, 10/-; Champagne, 5/6; Dessert, 4/-; Coffee, 1/-.
- Jan. 26. Room 9. Breakfast, 2/6.  
 " Captain Broomhead paid. Left.  
 " Rooms 1, 2, 3, and 4. Breakfast, 12/6; Carriage and pair, 17/6.  
 " " 6 and 7. Breakfast, 5/-; Carriage, 10/-; Lunch, 7/6; Wines, 3/-.  
 " Mr. and Mrs. Small paid. Left.  
 " Rooms 1, 2, 3, and 4. Dinner, 25/-; Wines, 10/-; Champagne, 10/-;  
 Coffee, 4/-.  
 " Captain Doncaster, Room 9. Dinner, 6/-; Wine, 3/-; Cigars, 2/6;  
 Billiards, 10/-; Soda and Whiskey, 3/-.
- Jan. 27. Rooms 1, 2, 3, and 4. Breakfasts, 15/-.  
 " " 9. Breakfasts, 4/6.  
 " Rooms 1, 2, 3, and 4. Lunch, 10/-; Bass, 2/-; Wine, 5/-.  
 " Room 9. Dinner, 10/-; Wines, 7/-.  
 " Rooms 1, 2, 3, and 4. Dinner, £2; Wine, 10/-; Champagne, 15/-;  
 Dessert, 7/6; Coffee, 5/-; Cigars, 10/-; Spirits, 6/-.  
 " Room 9. Soda and Brandy, 3/-; Cigars, 5/-.
- Jan. 28. Rooms 1, 2, 3, and 4. Breakfasts, 12/6.  
 " Major Brownlow and Family paid. Left.  
 " Room 9. Lunch, 10/-; Wine, 5/-; Dinner, 7/-; Bass, 1/-.  
 " Captain Doncaster left. Paid.  
 " Mr. Jonas, Room 11. Supper, 3/6; Whiskey, 3/-.  
 " Room 11. Breakfast, 2/6; Brandy, 1/-; Lunch 5/-; Bass 1/-.  
 " Mr. Jonas paid. Left.

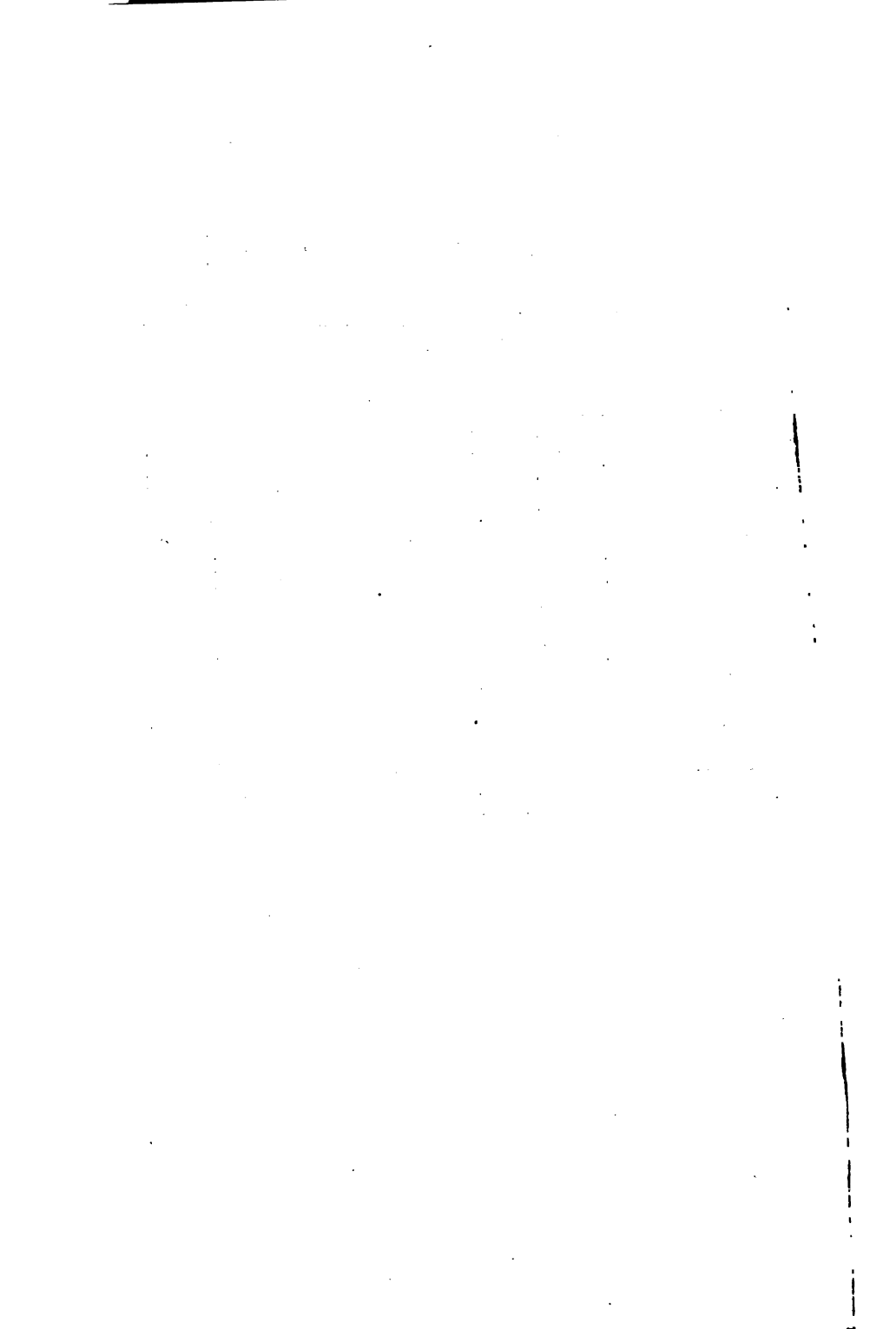
ALLEN KNIGHT  
 Certified Public Accountant  
 SAN FRANCISCO

1893.			£	s.	d.
Jan. 1	Paid into Bank .. .. .	100	0	0	
" 2	Paid W. Taylor, Cheque .. .. .	23	5	6	
" "	Paid James Watson, Cheque .. .. .	38	0	0	
" 4	Bought of W. Berry, Carpets .. .. .	62	5	0	
" "	Paid J. Smith by Cheque .. .. .	150	0	0	
" "	Received Discount .. .. .	3	11	8	
" 5	Received Cheque from J. Sims for amount written off last year as a bad Debt .. .. .	8	15	0	
" 6	Bought of F. Wilkinson, sundry Stores .. .. .	28	13	11	
" "	Paid Cash .. .. .	28	5	0	
" "	Discount allowed .. .. .	0	8	11	
" 7	Paid A. Jones by Cheque .. .. .	9	18	4	
" 8	Bar and Billiard-room Receipts for week .. .. .	36	14	0	
" 9	Paid into Bank .. .. .	60	0	5	
" 11	Paid Poor Rates by Cheque .. .. .	13	5	0	
" "	Paid James Watson by Cheque .. .. .	3	18	6	
" 13	Received Statement from W. Simpson for Carriage Hire on account of Visitors .. .. .	4	3	9	
" "	Paid W. Berry by Cheque .. .. .	62	5	0	
" 14	Received Cheque from Visitor, gave him Cash, and paid Cheque into Bankers .. .. .	25	0	0	
" "	Bought of A. Jones, Cigars, as per Invoice, subject to 2½ per cent. Discount .. .. .	50	0	0	
" 15	Bought Furniture of W. Dunn .. .. .	132	17	6	
" "	Received Credit Note from him for old Furniture in exchange .. .. .	38	5	8	
" "	Paid W. T. Haines, Cash for Sundries .. .. .	6	18	11	
" 16	Paid W. Tomlinson, Cash on account of Washing for Visitors .. .. .	3	9	4	
" "	Bought of J. Smith, Wine in Bond .. .. .	63	17	6	
" "	Paid H.M. Customs Duty on same, Cash .. .. .	15	10	0	
" 8	Paid A. Jones by Cheque .. .. .	48	15	0	
" "	Sundry Bar and Billiard room Receipts .. .. .	42	10	7	
" 19	Paid Gas Account, Cash .. .. .	9	4	8	
" "	Paid W. Dunn by Cheque .. .. .	94	11	10	
" 20	Bought of W. Taylor, Poultry, etc., as per his Book .. .. .	29	15	4	
" 22	Bought of J. Watson, Groceries .. .. .	23	2	8	
" "	Paid for Sundries in Cash .. .. .	42	17	7	
" 23	Received Statement from W. Simpson for Carriage Hire on account of Visitors .. .. .	5	2	3	
" "	Paid him Cheque .. .. .	4	3	9	
" 25	Paid J. Watson by Cheque .. .. .	22	0	0	
" "	Discount allowed .. .. .	1	2	8	
" "	Paid W. Taylor by Cheque .. .. .	28	12	2	
" "	Discount allowed .. .. .	1	3	2	
" 26	Sundry Bar and Billiard-room Receipts .. .. .	45	11	3	
" 28	Bought for Cash, Sundries .. .. .	15	18	5	
" 29	Bought of J. Smith, Ale, as per Invoice .. .. .	23	10	0	
" "	Paid him by Cheque .. .. .	22	5	0	
" "	Discount allowed .. .. .	1	5	0	
" 30	Sundry Bar and Billiard-room Receipts .. .. .	36	9	8	
" "	paid into Bank .. .. .				
" 31	Stocks on hand :—				
	Wines, Spirits, Ale, Minerals .. .. .	109	13	2	
	Tobacco and Cigars .. .. .	53	8	8	
	Poultry, Meat, etc. .. .. .	3	7	6	
	Groceries .. .. .	18	15	2	
	Sundry Stores .. .. .	49	18	11	
" "	Credit Interest on Capital .. .. .	30	0	4	
" "	Wages and Salaries due this day .. .. .	24	3	0	
" "	Depreciation on Furniture .. .. .	4	10	0	

# **HOTEL ACCOUNT FORMS.**

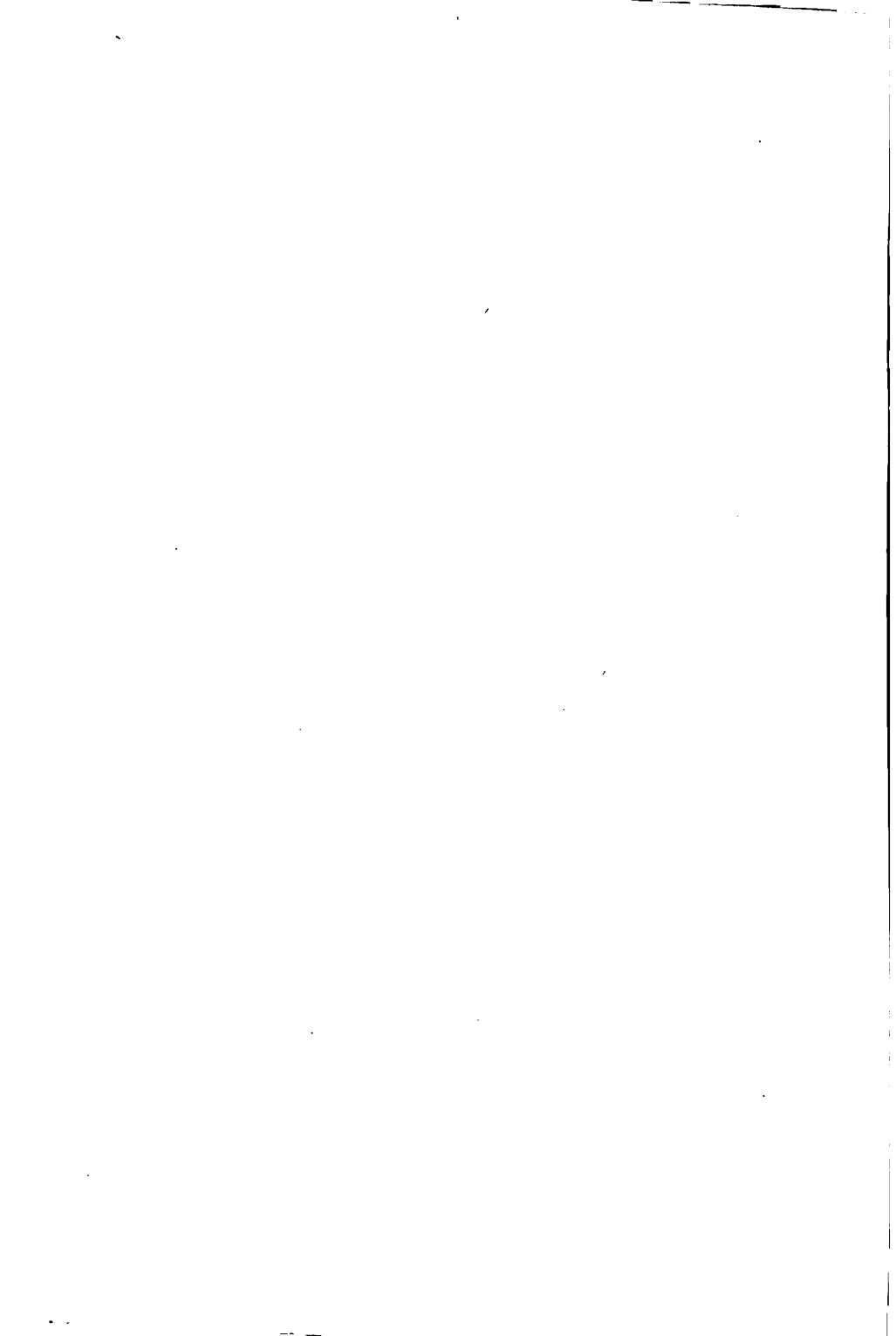


		17	18	19	20	21	22	23			
Re	16	17		Daily	Bt.	Cr.	[nl. Folio.				
								Total.	Fwd.	Fwd.	
DEBITS.	£	s.	d.	£	s.	d.	£	s.	d.		
Bal. b				Bal. bt. forward							
(b) Apartm				Apartments ..	0	18	0	0	18	0	
Board				Boarders ..							
Break				Breakfasts ..	0	9	6		9	6	
Lunch				Luncheons ..	0	8	9		0	8	9
Dinner				Dinners ..	0	12	6		12	6	
(a) Dessert				Desserts and Ices							
Sandw				Sandwiches ..							
Tea and				Tea and Coffee..							
Soups				Soups ..							
Supper				Suppers ..							
Servant				Servants' Board							
Wine				Wine ..	0	7	6		0	7	6
Spirits				Spirits & Liq'rs							
(c) Ales, S				Ales, Stouts, etc.							
Miner				Minerals ..							
Cigars				Cigars ..							
News				Newspapers ..							
(g) Postage				Postage..							
Paid				Paid out ..							
(f) Wash				Washing ..							
(e) Carriage				Carriage ..							
(d) Billiard				Billiards ..							
Station				Stationery ..							
Attendance				Attendance ..	0	4	0		0	4	0
(h) Baths				Baths ..	0	2	6		0	2	6
Fire				Fire and Lights							
				TOTAL	3	2	9		3	2	9
CREDIT				CREDITS.—							
Overcharge				Overcharge ..							
Cash				Cash Received..	0	10	6				
Ledger				Ledger a/c ..							
Bal. c				Bal. car. Forward	2	12	3				
				TOTAL	3	2	9				









FORM B.  
VISITORS' BOOK.

Date of Arrival.	NAME.	No. of Room.	ADDRESS.	When Left.	Remarks.
1892.					
Jan. 1	T. Smith	1	St. Anne's Square, Manchester.	31 Jan.	Letters to be sent to M'chester.
" "	P. Jameson	2	Cardiff.	14 "	
" "	P. Rawson	4	John Street, Liverpool.	21 "	Letters G.P.O., London.
" "	O. Jones	5	St. Heliers, Jersey.	2 "	To be called to catch 8.0 a.m. Train.







## FORM G (Hotel Bill).

THE ROYAL HOTEL COMPANY, LIMITED.

LONDON, January 31st, 189

Mr. T. Smith.

No. 1.

Mr. W. Godoni, Manager.

January	24			25			26			27			28			29			30			Total.		
	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
Bal. Bt. Frd. ..	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
Apartment	5			5			5			5			5			5			5			1	15	0
Board .. ..																								
Breakfasts ..	2			2			2			2			2			2			2				14	
Luncheons ..	2	6		2	6		2	6		2	6		2	6		2	6		2	6			17	6
Dinners .. ..	4			4			4			4			4			4			4			1	8	
Dessert and Ices																								
Biscuits & Sand.																								
Tea and Coffee..																								
Soups .. .. .																								
Suppers .. ..																								
Servant's Board																								
Wine .. .. .																								
Spirits & Liqueurs																								
Ales & Stouts,																								
Minerals .. .																								
Cigars .. .. .																								
Newspapers ..																								
Postage .. ..																								
Paid out .. ..																								
Washing bill ..																								
Carriage hire ..																								
Billiards.. ..																								
Stationery .. .																								
Attendance ..	1			1			1			1			1			1			1				7	
Baths .. .. .	1			1			1			1			1			1			1				7	
Fire and Lights..																								
Carried forward	15	6	11	11	0	2	6	6	3	2	0	3	17	6	4	13	0	5	8	6	£5	8	6	

FORM H.  
CASH BOOK.

CASH.		CONTRA.		Cr.	
Dr.				£	d.
1892.					
Jan. 1	To Cash in hand	1892.	Jan. 7	By Wages ..	25 10 0
" 1	To Visitor's Acts.		" 14	By Thompson Bros.	25 0 0
" 8	To do.			By Wages ..	25 10 0
" 14	To do.			By Private Ac.	50 0 0
" 15	To do.		" 17	y Private Ac.	50 0 0
" 21	To do.		" 21	By Wages ..	25 0 0
" 22	To do.		" 30	By Oetzman & Co.	25 0 0
" 29	To do.			By Waters & Co.	30 10 0
			" 31	By Wages ..	35 0 0
				By Salaries ..	10 0 0
				By Balance ..	823 13 0
Feb. 1	To Balance ..			£1,125 3 0	
				£823 13 0	





I.

BOOK.

CONTRA.

Cr.

11	12	13	14	15	16	17	18	19	20
Date.	To whom Paid.	Led. folio.	Discounts.	Accounts Paid.	Rent, Rates and Taxes.	Salary and Wages.	Private Account.	Sundries.	Total.
			£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
1892									
Jan. 7	By Wages					25 0 0			25 10 0
" 14	" Thompson Bros.			25 0 0					25 0 0
" "	" Wages					25 0 0			25 10 0
" "	" Drawings						50 0 0		50 0 0
" 17	" "						50 0 0		50 0 0
" 21	" Wages					25 0 0			25 0 0
" 30	" Oetzmann & Co.			25 0 0					25 0 0
" "	" Waters & Co.			30 10 0					30 10 0
" 31	" Wages					35 0 0			35 0 0
" "	" Salaries					10 0 0			10 0 0
" "	" Balance								83 13 0
				£ 80 10 0		£ 121 0 0	£ 100 0 0		£ 1125 3 0

# FORM J. PETTY CASH BOOK.

Dr.

Cr.

Cheques Received.	Date.	Particulars.	Total.	Visitors Accounts	Provisions.	Wages.	Repairs.	Printing and Stationery	General.	Postages and Telegrams.	News-papers.
£ s. d. 35 0 0	1892. Jan. 1	To Balance in hand.	£ s. d. 0 0 6	£ s. d. 0 0 6	£ s. d. 0 2 6	£ s. d. 0 9 0	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
"	" 2	By No. 1, Newspapers .. ..	0 2 6	0 2 6	0 2 6	0 9 0					
"	" 3	" Fruit—Strawberries, 2/-, Apples, 6d. ..	0 9 0	0 1 0	0 1 0						
"	" 4	" Extra assistance in Laundry, 3 days ..	0 1 0	0 2 6	0 2 6						
"	" 5	" No. 3. Parcel, paid Carriage .. ..	0 10 6	0 1 6	0 1 6						
"	" 6	" No. 4. Cab .. ..	0 12 5	0 10 0	0 10 0						
"	" 7	" 500 Bills of Fare .. ..	0 12 5	0 12 5	0 12 5						
"	" 8	" No. 1, Telegram .. ..	0 10 0	0 2 6	0 2 6						
"	" 9	" Pstg. Stmps. 10/-, & Post Cards, 2/5 ..	0 12 5	0 12 5	0 12 5						
"	" 10	" Flowers and Plants .. ..	0 10 0	0 10 0	0 10 0						
"	" 11	" Repairs to Gas Engine .. ..	0 2 6	0 2 6	0 2 6						
"	" 12	" No. 3. Postage and Telegrams .. ..	0 11 0	0 11 0	0 11 0						
"	" 13	" Teacakes, 1/-, Fruit, 10/- .. ..	0 2 0	0 2 0	0 2 0						
"	" 14	" Lemons, 1/-, Oranges, 1/- .. ..	0 4 6	0 3 0	0 3 0						
"	" 15	" Advertisement for Servant .. ..	0 3 0	0 3 0	0 3 0						
"	" 16	" No. 8. Cab Fare .. ..	0 3 0	0 3 0	0 3 0						
"	" 17	" No. 2. Parcel, 1/-, Medicine, 2/6 ..	0 10 0	0 10 0	0 10 0						
"	" 18	" Custard Papers .. ..	0 10 0	0 10 0	0 10 0						
"	" 19	" No. 8. Letters .. ..	0 10 0	0 10 0	0 10 0						
"	" 20	" Needlewoman, 3 days .. ..	0 10 0	0 10 0	0 10 0						
£35 0 0		Forward	5 12 11	0 15 6	0 15 6	0 19 0	1 2 6	0 10 6	0 17 6	0 12 5	

Cr.  
PETTY CASH BOOK.—(Continued).

Dr.

Cheques Received.	Date.	Particulars.	Total.	Visitors' Accounts.	Provisions.	Wages.	Repairs.	Printing and Stationery.	General.	Postages and Telegrams.	News-papers.
£ s. d.	1892.		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
35 0 0	Jan. 20	Forward	5 12 11	0 15 6	0 15 6	0 19 0	1 2 6	0 10 6	0 17 6	0 12 5	
	" 21	By Carriage of Wine ..	0 1 6						0 1 6		
	" 22	" Postage Stamps ..	0 10 0							0 10 0	
	" 23	" 11, Cab, 2/-, Telegram, 1s. ..	0 3 0	0 3 0							
	" 24	" Newspaper Account ..	0 1 6 0								
	" 25	" Letter Weights, 4/-, Ink, 3/-	0 7 0					0 7 0			
	" 26	" Envelopes, 5,000 ..	0 15 0					0 15 0			
	" 27	" No. 13, Telegram, 1/-, Magazines, 1/-	0 2 0	0 2 0							1 6 0
	" 28	" By sundry Kitchen Expenses, sharpening knives, &c. ..	0 3 0								
	" 29	" String, 3/-, Brown Paper, 5/-	0 8 0					0 8 0	0 3 0		
	" 30	" No. 12, Cab ..	0 2 6	0 2 6							
		" No. 1, Telegram ..	0 1 0	0 1 0							
		" Cream ..	0 1 0		0 1 0						
		" Balance	9 12 11	1 4 0	0 16 6	0 19 0	1 2 6	2 0 6	1 2 0	1 2 5	1 6 0
	Feb. 1	To Balance	25 7 1								
£35 0 0			£35 0 0								

## FORM K.

## INVOICE BOOK.

Date	Particulars.	Led. Folio	Total.	Pro-visions.	Wines, Spirits & Liqueurs.	Ales, Beers, & Minerals.	Cigars.	General Stores.	Furniture and Fixtures, &c.	Cutlery, Glass, &c.	Paints and Materials.	Repairs.	Fuel.
1892.			£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Jan. 4	J. White & Son ..	..	25 12 7	25 12 7									
" 5	Paul Dombey & Co.	..	24 9 6		24 9 6								
" 6	Thompson Bros. ..	..	45 4 6	45 4 6									
" 12	Oetzmann & Co. ..	..	45 0 0										
" 18	Jones & Ball ..	..	175 3 5	175 3 5					45 0 0				
" "	Booth Brothers ..	..	20 0 0										
" 20	Jackson & Sullivan	..	42 0 0			42 0 0							20 0 0
" 24	Oetzmann & Co. ..	..	27 14 6							27 14 6			
" 30	Waters & Co. ..	..	172 3 0		172 3 0								
" 31	Jones ..	..	18 4 2									18 4 2	
			£ 595 11 8	246 0 6	196 12 6	42 0 0			45 0 0	27 14 6		18 4 2	20 0 0



## FORM M.

## STORES ISSUED BOOK (I).

## CELLAR.

Date.	WINES.							SPIRITS.							Liqueurs.	Mineral and Aerated Waters.	ALE AND STOUT					
	Clarets.	Burgundies.	White French Wines.	Hocks, etc.	Sherry.	Madeira.	Champagne, etc.	Port.	Brandy.	Irish Whisky.		Scotch Whisky.	Gin and Hllnds.	Rum.			Bottles.	Gallons.	Ale.	Stout.	Pint.	½ Pint.
										Bottles.	Gallons.											
1862.																						
Jan. 1	3 (1)	2 (22)	1 (47)	3 (51)	4 (78)	3 (102)	1 (107)	2	2	1	1	1	1	1	1	1	6 S'da	4 L.	4		6	
" 2	1 (6)			1 (65)																		
" 3	4 (2)																					
" 4	1 (5)																					
" 5	3																					
" 6	4 (1)																					
" 7	2 (6)																					
" 8																						
" 9																						
" 10																						
" 11																						
" 12																						
And so on to end of Month.																						
	15																					
	7 (1) 14/-																					
	4 (2) 10/-																					
	1 (5) 5/-																					
	3 (6) 15/-																					
	15 2 4 0																					

An analysis would be made at end of Month of each description of article supplied and priced out at cost, *vide* Claret Column.

NOTE.—The numbers in brackets represent the Order Number of Wine in Wine List. If preferred, an extra column might be added for these. The Spirits are shown here in Bottles and Gallons, on the supposition that a quantity is kept in office to retail per glass and is supplied from Casks in Cellar. The Ales and Stouts are shown in Cask and Bottles. The Casks are entered as tapped, allowance being made for Ullage at end of Month.









FORM P.

MONTHLY TRADING ACCOUNT.

ACCOUNT OF TRADING for the month ending 31st January, 1892.

Dr.

Cr.

	£	s.	d.		£	s.	d.
Meat .. .. .	95	19	8	Provisions (as per Visitors' Ledger) .. ..	735	18	4
Poultry and Fish .. ..	152	5	8				
Dairy Produce .. ..	39	10	10				
Vegetables and Fruit .. ..	28	10	1				
Grocery .. ..	115	3	9				
Flour and Bread .. ..	23	16	5				
Sundry Prov. per Petty Cash .. ..	1	9	9				
	456	16	2		735	18	4
Wines and Spirits .. ..	198	8	5	Wines and Spirits (as per Visitors' Ledger) .. ..	343	9	7
Ales and Stout .. ..	18	2	3	Ales and Stout .. ..	34	5	4
Aerated Waters .. ..	20	10	10	Aerated Waters .. ..	38	8	1
Cigars .. ..	3	7	6	Cigars .. ..	5	12	6
Laundry .. ..	28	2	6	Laundry .. ..	4	8	0
Salary and Wages .. ..	135	19	0	Attendance .. ..	127	5	10
Stationery .. ..	8	15	6	Stationery .. ..	1	3	11
Newspapers .. ..	3	16	7	Newspapers .. ..	0	16	0
Gas and Fuel .. ..	90	0	0	Gas, Lights and Fire .. ..	83	5	3
Rent, Rates and Taxes, etc .. ..	124	0	0	Apartments .. ..	360	0	0
Repairs and Renewals .. ..	12	0	0				
Trade Expenses (including Postage) .. ..	20	0	0				
Paid out for Visitors .. ..	3	4	0	Paid out for Visitors .. ..	3	4	0
				Billiards .. ..	22	10	0
				Baths .. ..	9	5	7
				Allowances .. ..			
	1123	2	9		1769	12	5
Balance at Bankers .. ..	893	10	0	Receipts for the corresponding mth last year.	1683	8	2
Visitors a/cs outstanding .. ..	308	8	4				



**FORM R.**  
**VISITORS' ORDER BOOK (RESTAURANT).**

1 Bill No. 30. Dinner 4/- Wine 3/6 Cigar 6d.	2	3	4 Bill No. 6. Soup 6d.	5	6 Bill No. 82. Steaks, &c. 6d. 1 Bass 6d.	7	8
9	10	11	12	13	14	15	16
17	18	19	20	21	22	23	24
25	26	27	28	29	30	31	32
33	34	35	36	37	38	39	40
41	42	43	44	45	46	47	48
49	50	51	52	53	54	55	56
57	58	59	60	61	62	63	64
65	66	67	68	69	70	71	72

The above book is for recording articles supplied to visitors in Restaurants, Billiard Rooms, Smoking Rooms, &c., attached to Hotels, and open to the general public, as well as to visitors (vide page 11). The Bill No. is the number of the one handed in by the waiter to cashier.



**FORM T.**  
**RESTAURANT CHECKS AND BILL**  
*(as mentioned on page 12).*  
**FOR PROVISIONS.**

<div style="font-size: 4em; font-weight: bold; display: inline-block; margin-right: 10px;">N</div> <div style="font-size: 2em; font-weight: bold; display: inline-block;">842</div>	<div style="display: inline-block; margin-right: 20px;">s. <b>1</b></div> <div style="display: inline-block;">d. <b>6</b></div>
---	---

FOR WINE.

<div style="display: flex; justify-content: space-between;"> <div style="font-size: 4em; font-weight: bold;">N</div> <div style="text-align: center;">Bottle</div> </div> <div style="display: flex; justify-content: space-between; margin-top: 10px;"> <div style="font-size: 2em; font-weight: bold;">1</div> <div style="text-align: center;">No. 196</div> </div>	<div style="display: flex; justify-content: space-between;"> <div style="font-size: 4em; font-weight: bold;">N</div> <div style="text-align: center;">Bottle</div> </div> <div style="display: flex; justify-content: space-between; margin-top: 10px;"> <div style="font-size: 2em; font-weight: bold;">1</div> <div style="text-align: center;">No. 196</div> </div>
--	--

FOR CIGARS, &c.

2 Cigars at 6d. . . . . 1 0  ditto at Cigarettes at  <div style="display: flex; justify-content: space-between; margin-top: 10px;"> <span style="font-size: 2em; font-weight: bold;">909 N</span> <span style="border-top: 1px solid black; border-bottom: 3px double black; padding: 0 10px;">1 0</span> </div>	2 Cigars at 6d. . . . . 1 0  ditto at Cigarettes at . . .  <div style="display: flex; justify-content: space-between; margin-top: 10px;"> <span style="font-size: 2em; font-weight: bold;">909 N</span> <span style="border-top: 1px solid black; border-bottom: 3px double black; padding: 0 10px;">1 0</span> </div>
---	---

FORM OF BILL.

<div style="font-size: 2em; font-weight: bold;">N 922</div>	Total of Bill .. £ 3 8 9	<div style="font-size: 1.5em; font-weight: bold;">Grand Cafe de Madrid,</div> <div style="font-size: 1.2em; font-weight: bold;">6, PALL MALL,</div> <div style="font-size: 1.2em; font-weight: bold;">O. CARBONERI, Manager.</div> <div style="font-size: 2em; font-weight: bold; margin-top: 10px;">N 922</div>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th></th> <th style="text-align: right;">£</th> <th style="text-align: right;">s.</th> <th style="text-align: right;">d.</th> </tr> <tr> <td>Converts ..</td> <td></td> <td></td> <td style="text-align: right;">9</td> </tr> <tr> <td>Tortue Claire ..</td> <td></td> <td style="text-align: right;">1</td> <td style="text-align: right;">9</td> </tr> <tr> <td>Sole au Gratin ..</td> <td></td> <td style="text-align: right;">2</td> <td style="text-align: right;">6</td> </tr> <tr> <td>Caneton aux Oives ..</td> <td></td> <td style="text-align: right;">4</td> <td style="text-align: right;">3</td> </tr> <tr> <td>Col. d'Agneau ..</td> <td></td> <td style="text-align: right;">2</td> <td style="text-align: right;">3</td> </tr> <tr> <td>Boeuf Rôti ..</td> <td></td> <td style="text-align: right;">1</td> <td style="text-align: right;">6</td> </tr> <tr> <td>Pomme de Terre Saute</td> <td></td> <td style="text-align: right;">2</td> <td style="text-align: right;">6</td> </tr> <tr> <td>A'richants</td> <td></td> <td style="text-align: right;">3</td> <td style="text-align: right;">6</td> </tr> <tr> <td>1 Bot. 196</td> <td style="text-align: right;">1</td> <td></td> <td></td> </tr> <tr> <td>Omelette ..</td> <td></td> <td style="text-align: right;">1</td> <td style="text-align: right;">6</td> </tr> <tr> <td>Café ..</td> <td></td> <td style="text-align: right;">1</td> <td style="text-align: right;">6</td> </tr> <tr> <td>Liqueurs ..</td> <td></td> <td style="text-align: right;">2</td> <td style="text-align: right;">9</td> </tr> <tr> <td>Cigars</td> <td></td> <td></td> <td style="text-align: right;">9</td> </tr> <tr> <td></td> <td style="border-top: 1px solid black; border-bottom: 3px double black; text-align: right;">2</td> <td></td> <td></td> </tr> </table>		£	s.	d.	Converts ..			9	Tortue Claire ..		1	9	Sole au Gratin ..		2	6	Caneton aux Oives ..		4	3	Col. d'Agneau ..		2	3	Boeuf Rôti ..		1	6	Pomme de Terre Saute		2	6	A'richants		3	6	1 Bot. 196	1			Omelette ..		1	6	Café ..		1	6	Liqueurs ..		2	9	Cigars			9		2		
	£	s.	d.																																																												
Converts ..			9																																																												
Tortue Claire ..		1	9																																																												
Sole au Gratin ..		2	6																																																												
Caneton aux Oives ..		4	3																																																												
Col. d'Agneau ..		2	3																																																												
Boeuf Rôti ..		1	6																																																												
Pomme de Terre Saute		2	6																																																												
A'richants		3	6																																																												
1 Bot. 196	1																																																														
Omelette ..		1	6																																																												
Café ..		1	6																																																												
Liqueurs ..		2	9																																																												
Cigars			9																																																												
	2																																																														

**NOTE**—The letter N is the distinguishing mark for Waiter. The Checks are of different colours. The No. the number of Check (ranging from 1 to 1000). Italics represent the portion filled in by waiter.





# DRAPERY ACCOUNT FORMS.



FORM 2.—(Duplicate Invoice).

SALESMAN  
A.

No. 120.

LONDON DRAPERY COMPANY.

Signed by J. S.

Date 20th June, 1892.

						£	s.	d.
6 yds.	Black Silk,	at 2/6	..	..	..	0	15	0
8 "	Grey Lining,	" 8½d.	..	..	*	0	5	8
12 "	Narrow Silk Ribbon,	" 6½d.	..	..	*	0	6	6
2 "	Black Lace,	" 5½d.	..	..	*	0	0	11½
3 prs.	½-Hose,	" 6½d.	..	..	..	0	1	8½
1 pr.	Grey Belting,	" 1/6	..	..	*	0	1	6
4 yds.	Navy Serge,	" 2/-	..	..	..	0	8	0
3 yds.	Silesia,	" 6½d.	..	..	*	0	1	6½
						2	0	10½

ANALYSIS.

COMMISSION.

<i>Dress Material,</i>	..	..	8	0	1/0
<i>Silks,</i>	..	..	15	0	
<i>Lining,</i> 5/8, 1/6½	..	..	7	2½	
<i>Ribbon and Lace,</i> 6/6, 11½d.	..	..	7	5½	
<i>Hosiery,</i>	..	..	1	8½	
<i>Haberdashery,</i>	..	..	1	6	
					£2 0 10½

## FORM 3.

SALESMAN  
A.

## SUMMARY.

20th June, 1892.

INVOICE No.					£	s.	d.	COMMISSION.
120	..	..	..	..	2	0	10½	1/0½
121	..	..	..	..	3	8	2	2/-
122	..	..	..	..	2	6	4½	
123	..	..	..	..			6½	2d.
124	..	..	..	..		3	2½	3½d.
125	..	..	..	..	1	7	2½	1/1
126	..	..	..	..	1	8	0½	6½d.
187	..	..	..	..		2	4½	2½d
					£10	16	9½	5/3½

## ANALYSIS.

					£	s.	d.
<i>Dress Material</i>	..	..	..	..	4	4	6½
<i>Silks</i>	..	..	..	..	2	1	7
<i>Ribbon and Lace</i>	..	..	..	..	10		4½
<i>Flowers</i>	..	..	..	..	1	0	7½
<i>Hosiery</i>	..	..	..	..	12		8½
<i>Haberdashery</i>	..	..	..	..	1	10	2½
<i>Linings</i>	..	..	..	..		16	8½
					£10	16	9½

FORM 4.—CASH SALES BOOK.

Folio.	Date.	A.			B.			C.			D.			E.			F.			Total.		
		ℓ	s.	d.	ℓ	s.	d.	ℓ	s.	d.	ℓ	s.	d.	ℓ	s.	d.	ℓ	s.	d.	ℓ	s.	d.
C. B. 6	1892.																					
	June 20	2	0	10½	4	2	3		6	8		2	4	8	4			2	4	14	18	5½
	"	3	8	2		7	6		8	2		3	0		5	9		3	6	4	16	1
	"	2	6	4½	5	10		6	8		10	6	4		4			3	0	15	2	2½
	"			6½	4	1		3	3	0			2				1	6	2	8	10	10½
	"		3	2½			6		3	0											6	8½
	"	1	7	2½					3											1	7	2½
	"	1	8	0½																1	8	0½
	"		2	4½																	2	4½
		10	16	9½	14	1	3	10	8	10	16	0	1	8	14	1	1	15	0	46	11	11½

FORM 5.—COUNTRY SALES BOOK.

20TH JUNE, 1892.

1	2	3	4	5	6	7	8	9	10	11	12
Order No.	Name.	Address.	Is a new order	Total.	Silks and Velvets.	French Dress Goods.	Mantles.	Ribbons and Gloves.	Lace and Feathers.	Trim- mings.	Pack- ing.
10463	French, W. F...	Burford, Oxon...	61	£ s. d. 240 7 8	£ s. d. 26 18 10	£ s. d. 112 14 6	£ s. d. 30 10 8	£ s. d. 12 8 6	£ s. d. 30 8 4	£ s. d. 26 10 10	£ s. d. 0 16 0
10464	Jones & Son ..	Landport	20	40 16 4		40 6 4					0 10 0
10465	Smith & Bush..	Lymm, Cheshire	100	39 18 2		12 10 0		19 9 2		7 15 0	0 4 0

FORM 6.—SHIPPING SALES BOOK.

JUNE 20TH, 1892.

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
Order No.	Invoice to be sent to		Destination.	Marks and Numbers.	Shipping Agent.	Name of Vessel.	Dock.	Date of Sailing.	Charges paid on.	Freight.	Total value of goods.	Analysis of Goods.						
	Name.	Address.										Silks and Velvets.	Dress Goods.	Linen.	Mantles.	Ribbons.	Haber-dashery.	Packing.
2046	Bruce & Foyle St., E.C.	Lime cutia.	B.F. — 1/3 C.	Jonas & Co.	British Queen.	Albert	July 4.	£ s. d. 0 17 6	£ s. d. 1 12 6	£ s. d. 7 43 0	£ s. d. 7 43 0	£ s. d. 2 12 4	£ s. d. 12 4 6	£ s. d. 14 4 8	£ s. d. 3 19 10	£ s. d. 7 8 1	£ s. d. 1 2 6	





PART I. COMPANION  
TO  
HOTEL BOOK-KEEPING AND DRAPERY ACCOUNTS.

---

HINTS TO TEACHERS.

HOTEL ACCOUNTS.

**W**ITH reference to instructing pupils in the Tabular System as applied to Hotels, it will be as well to distinguish between two classes. The one, those who are desirous of acquiring a knowledge sufficient to fit them for the post of an ordinary Book-keeper of an Hotel—*i.e.*, so that they may be able to write up the Rough Book, post and keep the Visitors' Ledger, and make out the Visitors' Accounts; the other, those who are anxious to undertake the duties of Book-keeper, so as to be able to write up and keep the whole of the Books appertaining to the business of an Hotel proprietor.

With the first it will be sufficient to instruct students to write up the Rough Day Book from the Exercises, without troubling about the details beyond the arrival and departure of Visitors, and from this book, to show them how to write up the Visitors' Ledger—using first one Form and then the other (Forms C and E); taking care that they make each day balance itself. They should also be allowed to make out the Hotel Bills for each Visitor, and also should write up the Cash Book (Forms I and J). It will also benefit them to take a series of transactions to illustrate the use of Form R,\* as also the method of keeping a Restaurant's record of takings, as explained on page 13 of the Text Book, an exercise for which is given on page 4.

They will also find it useful to take a series of long addition sums, casting them both horizontally and vertically until they can do so correctly and rapidly. The sums meant are those similarly used for Civil Service examinations, and known as "Tots." Though these do not give horizontal casts in money, the teacher, however,

---

\* The dinners provided for Visitors in one of the Exercises might be charged to their accounts through Form R—it being supposed that the Visitors dined in the Restaurant annexed to the Hotel.

might prepare a set of these after the student has perfected himself in simple horizontal addition. The chief difficulty the student has to overcome is the cross casts, which at first prove a great stumbling block, but like most other difficulties is conquered by perseverance and practice.

With the second class of pupils, the plan mentioned above should be first adopted, but it will be an essentiality that the pupil should understand the elementary principles of ordinary Double Entry Book-keeping. If he should be weak on this point, let him work out the first twelve exercises in the Author's "General Book-keeping," and thoroughly acquaint himself with the rules for distinguishing between the Debit and Credit entries, and with the method of writing up the Journal, the Cash Book and the Day Books. Having perfected himself in this, he should then work out fully the exercises in the Hotel Book-keeping Text Book. The teacher should thoroughly explain to him the method of keeping the Stores Books, and the inner management of an Hotel. The best plan, it is submitted, is to supplement the Text Book with the work on Hotel Management (published by Newton & Eskell), which goes fully into the question, and will give all the information necessary to make the pupil thoroughly acquainted with Hotel work, at least, theoretically. So that when undertaking the actual duties of an Hotel Book-keeper, he will be at no disadvantage, but will have acquired a knowledge of hotel working life, that will stand him in good stead.

The student should make use of the three forms for recording Visitors' Accounts (Forms C, E, and S), so as to become perfectly familiar with each.

*Hotel Bills.* With reference to the question of the payment of Visitors' Accounts, as mentioned on page 5 of the Text Book, it is to be noted that when a visitor goes away his account is paid *on the day he leaves*, while a staying visitor may not pay his account until some days after it is rendered. Pupils must therefore be careful to see that the Cash is entered as received the day a visitor departs. But in the case of weekly bills it will be sufficient to enter the Cash the day they are rendered (in Exercise I, the bills are supposed to be rendered on every Monday morning—the 1st of January being regarded as Monday—so at the end of the month there will be a few accounts outstanding). When a visitor arrives, say on a Saturday or Sunday, his bill is not rendered on the Monday, but is carried forward to the following week. In some Hotels, however, it is not unusual to stipulate for a daily settlement.

The Rough Book (Form D) is not much advocated; it is useful in small Hotels. The analysis at the end of the day makes it too complicated for a busy house.

The Tabular form of Cash Book requires some practice, as pupils are liable to make errors in casting as well as in placing the amounts under the proper headings. This remark also applies to all the

tabulated books. Particular note is to be made of the use of the Rough Counter Cash Book.

The question of Stores need only be gone into by those students who are desirous of acquiring a thorough acquaintance with a perfect method of Book-keeping required for an Hotel or Restaurant

The chief department that requires the greatest amount of attention is the Kitchen. Here the most rigid economy is necessary, for it is in this department that Hotel proprietors suffer loss more than in any other. In some Hotels it is the custom to rent, as it were, the kitchen to the chef, who, in that event, supplies all materials, engages and pays his own staff, and even in some cases provides his own plant and utensils. In this way the chef stands in the light of an ordinary tradesman, supplying the Hotel with all articles at a stipulated price. This may be considered a safe plan, as it avoids not only much anxiety and annoyance to the manager, but at the same time, a certain amount of profit is assured by visitors being charged an adequate advance on the prices paid to the chef. When this method is followed the duty of the Book-keeper will be to carefully check the chef's accounts, and see that everything is charged to the respective visitors.

Where it is the practice to furnish all supplies for the kitchen, the chef makes out a requisition order, which is carefully checked and the necessary orders made out for the supply of the articles required. At least once a month the cost of the goods purchased should be carefully compared with the supplies issued, taking into consideration the number of visitors in the Hotel as compared with previous months. The Stores Inwards Book (Form L) will show the quantity and value of goods purchased, while a similarly ruled book (Form N) will give the quantity and value of stores consumed.

A special check can be kept upon the consumption of meat by having a separate monthly account of the amount supplied and the quantity consumed. The meat should be weighed as it comes in, and noted, and again weighed and noted as given out. The quantity purchased, and the quantity consumed, together with the quantity in the larder, should therefore agree.

As a guide the approximate daily cost for the board of visitors should not exceed 6s. per head, and that of the staff not more than 1s. 6d. per head.

Supplies to the *Still-room* should be given out daily, gauging the quantity by the number of visitors in the Hotel, or by the average daily attendance.

As regards the cellars a correct account should be kept of everything received and of everything supplied to office, bar, restaurant, etc.; such accounts might be kept in tabular form under suitable headings.

The Balance Sheet and Profit and Loss Account are in

the ordinary forms, full particulars for the preparation of which are given in the Author's "General Book-keeping," and where an example is given in Exercise XXVII. of an Hotel Proprietor's Accounts.

In working out the exercises the following should be noted :—

- (a). That visitors are not charged for the rooms on the day they arrive except it be a private sitting room.
- (b). That attendance is charged daily.
- (c). That in the case where a visitor's name does not appear on a certain date, and no mention is made of his leaving, and his name again appears on the next or following days, he is to be charged with *the room*, it being taken for granted that he retained his room though absent from the Hotel.
- (d). In Exercise III. an example is given of a Commercial Hotel where commercial travellers are charged a fixed and special tariff. It is customary to divide the wine bill between those present, and that course has been followed in this Exercise. "Gentlemen of the Road" frequently use Commercial Hotels as a place of call, and do not stop in the Hotel, consequently a separate special column in Visitors' Ledger must be provided for the commercial room, all charges being paid the same day.

Exercise III. will give a very fair example of how a set of books is closed on the occasion of the sale and transfer of an Hotel business. Exercise V. is a very full record of the transactions for a month, and should furnish a good idea in detail of general Hotel Book-keeping.

A SERIES OF SUPPOSITITIOUS TRANSACTIONS TO ILLUSTRATE THE METHOD OF RECORDING THE SAME IN A RESTAURANT PROPRIETOR'S BOOKS (*Vide pages 13 and 54 of Text-Book and page 1 of Companion*).

The waiters are known by letters, A, B, C, D, E, F. Each waiter hands in a ticket for his requirements, which is charged against him. Different colored tickets are used for provisions, wines, cigars, etc. The bills are paid at a separate desk, so that the accounts of the cashier and the service clerk (*i.e.*, the one who passes all orders for supplies to waiters) should agree at the end of the day.

A, Soup, 9d. ; D, Steak, 1s. ; F, Chicken, 2s. 6d. ; C, Wine, 2s. ; B, Steak and Potatoes, 1s. 2d. ; A, Sole, 1s. ; B, Vegetables, 6d. ; F, Potatoes, 2d. ; D, Vegetables, 4d. ; A, Veal, 1s. ; D, Cheese, 2d. ; F, Bass, 6d. ; B, Bass, 6d. ; E, Chops, 8d. ; E, Vegetables, 2d. ; C, Soup, 9d. ; F, Cheese, 3d. ; B, Bass, 6d. ; D, Bass, 6d. ; F, Celery, 3d. ; A, Wine, 3s. ; C, Whiting, 1s. ; B, Cheese, 3d. ; E, Cheese, 2d. ; A, Omelet, 1s. ; F, Cigars, 1s. ; E, Bass, 6d. ; C, Bass, 6d. ; C, Roast Mutton, 9d. ; A, Soup, 6d. ; D, Soup, 1s. 6d. ; C, Cheese, 3d. ; B, Soup, 1s. 6d. ; C, Dessert, 9d. ; A, Steak, 1s. ;

E, Cigarettes, 3d.; D, Chicken, 2s. 6d.; B, Sole, 1s.; C, Soup, 1s. 6d.; F, Soup, 6d.; D, Cheese, 6d.; D, Celery, 6d.; C, Sole, 2s.; A, Bass, 6d.; E, Soup, 1s. 6d.; B, Roast Beef, 1s. 4d.; F, Plaice, 8d.; D, Coffee, 1s.; E, Sole, 1s. 6d.; C, Vegetables, 9d.; A, Bass, 6d.; B, Sweets, 6d.; F, Beef, 10d.; E, Chicken, 1s. 6d.; C, Veal, 1s. 6d.; F, Vegetables, 3d.; A, Cheese, 3d.; E, Veal, 1s.; B, Cheese, 6d.; F, Sweets, 6d.; D, Brandy, 1s.; C, Chicken, 1s. 6d.; A, Butter, 1d.; E, Vegetables, 6d.; B, Wine, 3s. 6d.; F, Coffee, 6d.; A, Cold Meat, 10d.; E, Cheese, 3d.; C, Wine, 5s. 6d.; F, Brandy, 6d.; B, Coffee, 6d.; D, Cigars, 2s.; E, Omelet, 1s.; C, Cheese, 9d.; A, Celery, 3d.; D, Cold Meat, 10d.; F, Sole, 1s.; B, Brandy, 6d.; F, Wine, 4s.; A, Cheese, 3d.; C, Celery, 6d.; A, Coffee, 6d.; E, Coffee, 6d.; C, Coffee, 1s.; B, Soup, 6d.; E, Cigars, 2s.; B, Game Pie, 1s.; D, Vegetables, 4d.; F, Game Pie, 1s.; E, Soup, 9d.; C, Brandy, 1s. 6d.; D, Cheese, 2d.; A, Brandy, 6d.; E, Steak, 1s.; B, Macaroni, 1s.; F, Vegetables, 6d.; D, Guinness, 6d.; B, Coffee, 6d.; A, Soup, 9d.; C, Cigars, 2s.; D, Soup, 9d.; F, Roast Beef, 10d.; B, Liqueurs, 6d.; C, Soup, 9d.; A, Sole, 1s.; B, Cigars, 1s. 6d.; E, Vegetables, 9d.; D, Cigars, 1s.; F, Cheese, 3d.; B, Coffee, 1s. 6d.; A, Pheasant, 1s. 6d.; E, Cheese, 6d.; C, Cold Meat, 10d.; E, Wine, 3s. 6d.; A, Vegetables, 4d.; A, Wine, 5s. 6d.; C, Vegetables, 4d.; F, Coffee, 6d.; C, Bass, 6d.; A, Coffee, 1s.; B, Brandy, 1s. 6d.; F, Liqueurs, 6d.; C, Cheese, 2d.; E, Cigars, 1s.; A, Liqueurs, 1s.; B, Soup, 9d.; F, Cigars, 2s.; B, Sandwiches, 6d.; C, Cigars, 6d.; C, Whiskey, 6d.

Bills paid to Cashier are as follows:—

A, 6s. 9d.; C, 6s.; F, 4s. 8d.; D, 2s.; B, 2s. 5d.; C, 18s. 6d.; E, 1s. 9d.; A, 2s. 4d.; E, 9s. 9d.; B, 9s. 4d.; F, 3s. 9d.; D, 9s.; A, 2s. 4d.; C, 3s. 7d.; F, 10s. 11d.; B, 5s.; D, 1s. 10d.; A, 11s. 1d.; B, 3s.; E, 7s. 6d.; D, 1s. 9d.; B, 1s. 3d.

If the entries have been correctly made the value of supplies consumed would be as follows:—Provisions £3 11s. 11d.; Wines, &c., £2 os. 0d.; Cigars, &c., 13s. 3d.; Total £6 5s. 2d.

While the amounts received by cashier on account of the various waiters' bills would be as follows:

A.	.	.	.	.	£1	3	0
B.	.	.	.	.	1	1	6
C.	.	.	.	.	1	8	1
D.	.	.	.	.	0	14	7
E.	.	.	.	.	0	19	0
F.	.	.	.	.	0	19	0
					<hr/>		
					£6	5	2
					<hr/>		

### DRAPERY ACCOUNTS.

No Exercises have been given for these, it having been considered that an acquaintance with Hotel Book-keeping so far as posting the Visitors' Ledger would be sufficient practice in tabulating entries, and the explanation given in the text would suffice to illustrate the duties of a dissecting clerk.

The remarks made on page 1, as to vertical and horizontal additions, apply here, and these should be supplemented by exercises in mental arithmetic, such as those which refer to articles in yards and fractions of a yard, the price of which is in shillings and pence, and fractions of a penny.

Further practice may be had by the pupil collecting from friends and others old invoices obtained by them from drapers, etc., when shopping, and when he has procured a number of these, by proceeding to analyse and dissect them, as explained on pages 15-19 of the Text Book, using the Forms 1, 2, 3, 4, etc.

Stress is laid upon the necessity of quickness and correctness in extending and dissecting invoices, as also in making the additions. There is no particular skill required. All that is needed after gaining an acquaintance with what is necessary is *Practice*, PRACTICE, and, as before mentioned, an aptitude of mentally working out calculations quickly and correctly.

### PART II. KEY TO EXERCISES.

EXERCISE I. IS SUFFICIENTLY WORKED OUT IN THE FORMS GIVEN IN TEXT BOOK.

#### EXERCISE II.

Visitors' Accounts are as follows:—

	£	s.	d.
Brassey . . . . .	29	7	0
Anderson . . . . .	3	13	6
Brown . . . . .	8	0	6
De Vere . . . . .	1	3	0
Bowyer . . . . .	1	11	6
Bee-Wright . . . . .	10	0	0
Jones . . . . .	20	0	6
Morris . . . . .	10	6	3
Morrison . . . . .	4	18	6
Windham . . . . .	3	6	0
Whelan (outstanding) . . . . .	21	19	9
Parnell . . . . .	19	17	0
Black . . . . .	1	5	0
Total as shewn in Visitors' Ledger	£135	8	6

## STATEMENT OF TRADING.

Dr.

30th JUNE, 1892.

Cr.

Provisions	.	.	£39	4	8	Provisions	.	.	£66	8	0
Wines, Spirits, Cigars	.	.	10	8	0	Wines, Spirits, and Cigars.	.	.	23	17	6
Ales, Stout, and Minerals	.	.	4	9	6	Ales, Stout, and Minerals	.	.	0	17	6
Wages	.	.	92	0	0	Attendance	.	.	4	17	6
Stable Account	.	.	4	3	6	Stables	.	.	3	7	6
						Billiards	.	.	2	8	0
						Apartments	.	.	32	7	6
						Laundry	.	.	1	0	6
Paid out for Visitors	.	.	0	5	0	Paid out for Visitors	.	.	0	5	0
			£150	0.	8				£135	8	6
Cash Balance	£88	76	9	0							

NOTE.—The amount paid out for Visitors, 5s., will be credited in Cash Book.

## EXERCISE III.

Visitors' Accounts are as follows :—

	£	s.	d.
Jones . . . . .		12	1
Commercial room ( <i>these accounts are received daily</i> ) . . . . .	6	15	6
Squires . . . . .	6	15	6
Smith . . . . .		11	2
Lloyd . . . . .	3	15	7
Jones . . . . .	8	14	6
Gladstone . . . . .	9	1	0
Jenkins . . . . .		13	0
No. 14 . . . . .		8	6
„ 8 . . . . .		3	6
„ 12 . . . . .		3	6
Blackett . . . . .		8	8
Simpson . . . . .	7	7	1
Snookes . . . . .	5	19	1
Lewis . . . . .	13	10	11

Total as shewn in Visitors' Ledger      £64 19 7

The Bar takings will be carried to a separate Account, and in closing that Account carry  $\frac{1}{2}$  of takings to Wine and Spirits Account, and  $\frac{1}{4}$  to Ales and Stout, the other  $\frac{1}{4}$  being carried to Profit and Loss.

Open a Business Sale Account, Debit it with the Valuation prices, and Credit it with the Cash received, £6,100.

Close the Account and carry difference to Profit and Loss.

Close property Accounts—the differences will be either *Profit or Loss on realization*.

When all Accounts are closed, the Balance on Capital should equal the Cash in hand.

There should be no Balance on the other Accounts.

## EXERCISE IV.

The Visitors' Accounts are as follows :—

	£	s.	d.
Mrs. Francellon . . . . .	13	16	3
Napier . . . . .	9	2	8
Mrs. Meason . . . . .	7	5	0
Nortibhoy . . . . .	10	17	4
Dillon . . . . .	8	6	0
Mrs. Jacobs . . . . .	3	8	0
Lloyd . . . . .	11	2	0
Cobden . . . . .	4	11	6
Norman . . . . .	5	3	0
Brown . . . . .	1	16	0
Riddle . . . . .		15	6
Anderson . . . . .	8	5	6



	£	s	d.
Churchill . . . . .	7	8	0
Jones . . . . .	3	10	0
Jacob . . . . .	2	6	6
Thompson . . . . .	2	8	6
Berry . . . . .	3	16	6
Graham . . . . .	4	8	6
Wright . . . . .	1	13	6
Charles . . . . .		14	0

Total as shewn in Visitors' Ledger £110 14 3

NOTE.—Absentees are charged for the room the days they are absent. Charles had only the use of a private sitting room.

The following are the amounts transferred from the Visitors' Ledger to the General Ledger, shewing the earnings of the different departments for the month :—

	£	s	d.
Apartments . . . . .	23	15	6
Provisions . . . . .	47	0	9
Wines, Spirits and Cigars . . . . .	22	6	0
Ales, Stout and Minerals . . . . .	1	5	2
Billiards . . . . .		15	6
Laundry . . . . .		4	6
Attendance . . . . .	6	18	6
Paid out ( <i>to pass through cash book</i> ) . . . . .		7	4
Stables . . . . .	8	0	0
Extras . . . . .		1	0

Total as shewn in Visitors' Ledger £110 14 3

### TRIAL BALANCE.

	£	s	d.	£	s	d.
Capital . . . . .				8102	0	0
Premises . . . . .	5000	0	0			
Furniture . . . . .	1640	0	0			
Plant . . . . .	1100	0	0			
Wines, Spirits and Cigars . . . . .	468	4	0			
Beers, Ales and Minerals . . . . .	268	14	10			
Provisions . . . . .	162	11	8			
Linen and Upholstery . . . . .	127	4	6			
Cutlery and Glass . . . . .	76	0	0			
London and County Bank (Loan) . . . . .				1000	0	0
Flowers & Sons . . . . .				146	0	0
Gordon & Co. . . . .				104	0	0
Maples . . . . .				272	4	6
Rutlands . . . . .				27	10	0
Schweppe . . . . .				10	0	0

			£	s.	d.
Hardbake	.	.	28	0	0
Hedges	.	.	120	0	0
Cecil	.	.	500	0	0
General Expenses	.	.	0	8	6
Billiards	.	.	0	15	6
Laundry	.	.	0	4	6
Attendance	.	.	6	18	6
Salaries and Wages	.	180 4 6			
Apartments	.	.	23	15	6
Stables	.	.	8	0	0
Extras	.	.	0	1	0
Cash at Bank	.	1309 3 10			
„ „ Office	.	17 14 8			
			£10349 18 0	£10349 18 0	

			£	s.	d.
Loss on Wine, Spirits, etc.	.	.	9	4	0
„ „ Beers, Ales, etc.	.	.	8	14	10
Gain on Provisions	.	.	77	8	4
Net Loss	.	.	80	11	6
Balance of Capital Account	.	.	8021	8	6

## EXERCISE V.

The Visitors' Accounts are as follows:—

			£	s.	d.
Saunders	.	.	2	16	6
Samuels	.	.	2	17	0
Johnson	.	.	2	12	6
Wainright	.	.	4	17	6
Constable	.	.	2	10	0
Whitaker	.	.	2	16	6
Fuller	.	.	5	0	0
Brown	.	.	2	6	6
Adams	.	.	3	17	0
Jones	.	.	2	7	0
Parsons	.	.	3	5	6
Jolly	.	.	1	1	6
Anderson	.	.	4	9	6
Jacobson	.	.	2	5	6
Whatley	.	.	3	8	0
Stevens	.	.	2	7	6
Richardson	.	.	2	14	6
Lloyd	.	.	2	3	0
Mason	.	.	4	7	9
Davidson	.	.	2	3	0
Davey	.	.	7	18	0

	£	s.	d.
Fuller . . . . .	6	0	6
Lloyd . . . . .	5	10	0
Guy . . . . .	2	11	0
Graham . . . . .	5	3	0
Carter . . . . .	5	0	6
Lister . . . . .	3	0	6
Chamberlain . . . . .	2	17	6
Conway . . . . .	4	13	6
Captain Conway . . . . .	3	3	0
Brown . . . . .	4	0	6
Smith . . . . .	1	8	6
Jameson . . . . .	1	14	6
Wright . . . . .	1	11	9
Simple . . . . .	3	9	0
Black . . . . .	0	17	6
Bannerman . . . . .	1	0	6
Major . . . . .	7	0	6
Johnstone . . . . .	2	15	6
Molineux . . . . .	4	15	6
Brown (Major) . . . . .	3	1	6
Faucett . . . . .	1	19	0
J. Jones . . . . .	2	0	0
Knight . . . . .	2	13	6
Brownlow . . . . .	17	11	0
Bromhead . . . . .	1	9	0
Small . . . . .	3	14	0
Doncaster . . . . .	4	11	6
Jonas . . . . .	1	3	0
Total as shewn in Visitors' Ledger	£173	0	0

The following are the amounts transferred from the Visitors' Ledger to the General Ledger, showing the earnings of the different departments for the month :--

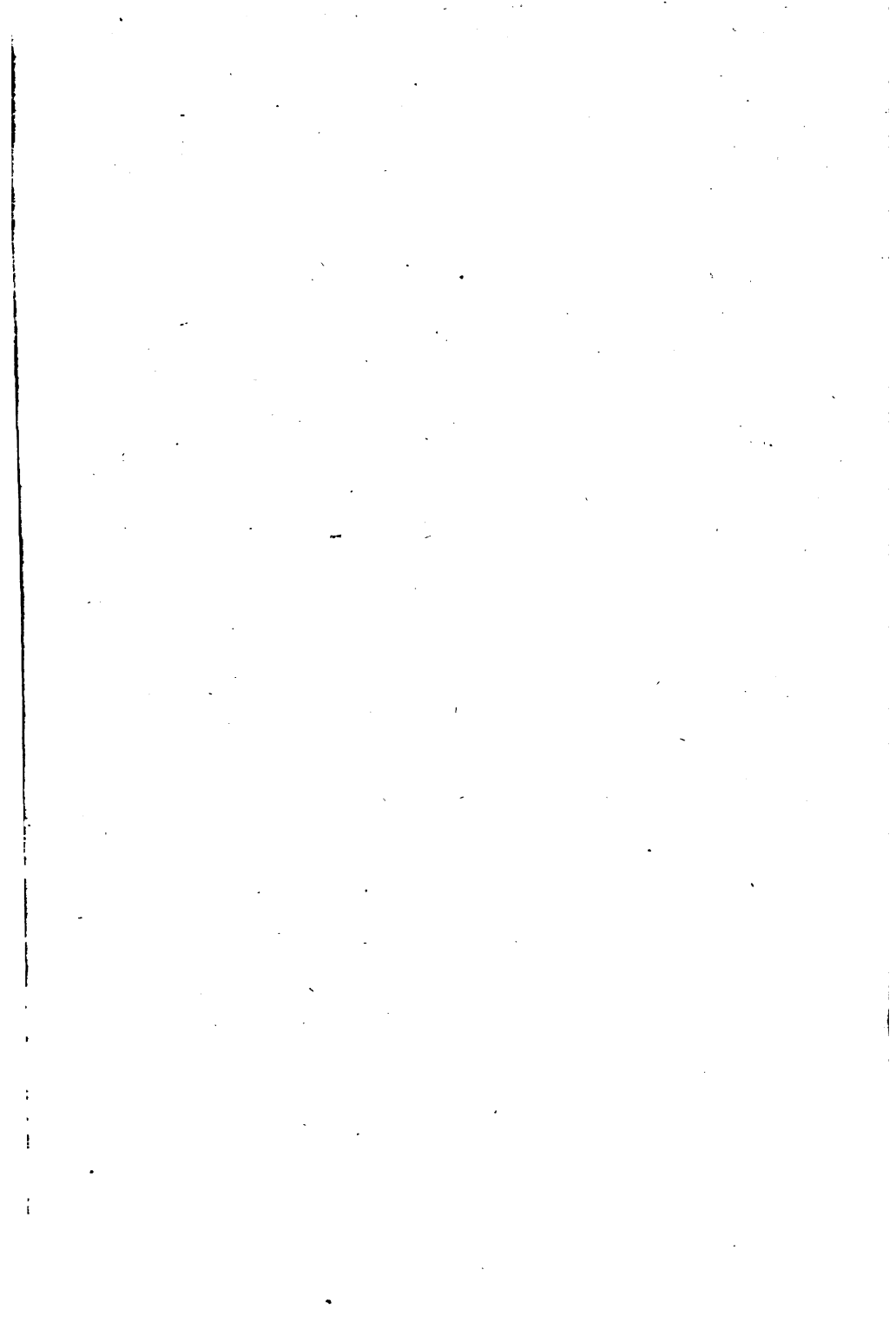
	£	s.	d.
Apartments . . . . .	29	10	0
Provisions . . . . .	72	0	0
Wines, Spirits, Ales, Cigars . . . . .	41	10	0
Billiards . . . . .	2	9	0
Attendance ( <i>to Wages Account</i> ) . . . . .	12	13	6
Stables . . . . .	13	15	6
Extras . . . . .	0	19	0
Paid out for Visitors ( <i>to Office Cash</i> ) . . . . .	0	3	0
	£173	0	0

### TRIAL BALANCE.

	£	s.	d.	£	s.	d.
Capital Account . . . . .				7177	16	0
Premises. . . . .	5000	0	0			
Furniture and Fittings . . . . .	602	6	10			
Wines, Spirits, Ales and Cigars . . . . .	390	3	7			
Provisions and Sundry Stores . . . . .	251	4	1			
Bar and Billiards . . . . .				163	14	6
Stables . . . . .				4	9	6
Wages . . . . .	24	3	0			
Interest and Discount . . . . .	21	3	11			
Depreciation . . . . .	4	10	0			
Outstanding Wages . . . . .				24	3	0
Laundry . . . . .	3	9	4			
Trade Charges . . . . .	9	4	8			
Rates, etc. . . . .	13	5	0			
Sundry Creditors . . . . .				92	17	4
J. Smith . . . . .				82	14	6
W. Simpson . . . . .				5	2	3
Cash at Bank . . . . .	1264	12	10			
„ „ Office . . . . .	9	16	4			
Apartment . . . . .				29	10	0
Attendance . . . . .				12	13	6
Extras for Visitors . . . . .				19	0	0
	£7593	19	7	£7593	19	7

*Losses*: Wine, Ales, Cigars, £227 1s. 9d. Provisions, £179 2s. 6d. Wages, £11 9s. 6d. Interest and Discount, £21 3s. 11d. Depreciation, £4 10s. Laundry, £3 9s. 4d. Trade Charges, £9 4s. 8d. Rates, £13 5s. *Gains*: Bar and Billiards, £163 14s. 6d. Stables, £4 9s. 6d. Apartments, £29 10s. Extras for Visitors, 19s. *Net Loss*: £270 13s. 8d.

Balance of Capital Account, £6907 2s. 4d.



THIS BOOK IS DUE ON THE LAST DATE  
STAMPED BELOW

**AN INITIAL FINE OF 25 CENTS**

WILL BE ASSESSED FOR FAILURE TO RETURN  
THIS BOOK ON THE DATE DUE. THE PENALTY  
WILL INCREASE TO 50 CENTS ON THE FOURTH  
DAY AND TO \$1.00 ON THE SEVENTH DAY  
OVERDUE.

JUN 17 1935

FEB 28 1938

FEB 14 1940

YC 24437

380312

4F5656  
H75W5

UNIVERSITY OF CALIFORNIA LIBRARY